
**FINANCIAL REPORT OF
ONTARIO UNIVERSITIES 1997-98**

VOLUME I - UNIVERSITIES

Council of Finance Officers
Universities of Ontario

April 1999

COUNCIL OF
ONTARIO UNIVERSITIES

CONSEIL DES
UNIVERSITÉS DE L'ONTARIO

FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1997-98

VOLUME I - UNIVERSITIES

Report prepared by
the Research, Analysis and Policy Division of
the Council of Ontario Universities

April 1999

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COUNCIL OF
ONTARIO UNIVERSITIES
CONSEIL DES
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1999 04 29

The Honourable David Johnson
Minister of Education and Training
22nd Floor, Mowat Block
900 Bay Street
Toronto, Ontario
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Dear Minister:

On behalf of the Council of Ontario Universities, I am pleased to submit to you the *Financial Report of Ontario Universities 1997-98*. This report provides accountability to the Province of Ontario for funds received by the 42 provincially assisted universities and colleges during the 1997-98 fiscal year and is the latest in an annual series that dates back more than a quarter of a century.

The *Financial Report of Ontario Universities 1997-98* provides detailed financial information within a prescribed format which utilizes consistent reporting categories and definitions, as developed by the Council of Finance Officers - Universities of Ontario.

Volume I of this report provides financial information on 20 degree granting universities and related institutions. Volume II provides financial information on 22 church-related colleges, universities and seminaries.

I trust that the *Financial Report of Ontario Universities 1997-98* will be of assistance to your Ministry.

Sincerely,



Ian Clark
President



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**REPORT OF THE
COUNCIL OF FINANCE OFFICERS
UNIVERSITIES OF ONTARIO
FOR THE FISCAL YEAR ENDED 30 APRIL 1998**

This report has been compiled from submissions prepared by each of the provincially-assisted universities and colleges in Ontario. Those submissions have been prepared in accordance with Guidelines established by the Council of Finance Officers - Universities of Ontario. The Guidelines and reporting forms are generally consistent with those followed in previous years in the publication of the *Financial Report of Ontario Universities*. During the 1997-98 fiscal year universities changed certain of their accounting policies in order to comply with new policies for not-for-profit organizations required under generally accepted accounting principles (GAAP). These changes have been applied on a retroactive basis and 1997-98 opening balances have been restated accordingly.

Volume I of this report provides financial information on the provincially-assisted universities of Ontario. Volume II provides information on those universities' church-related, federated or affiliated colleges, universities or seminaries.

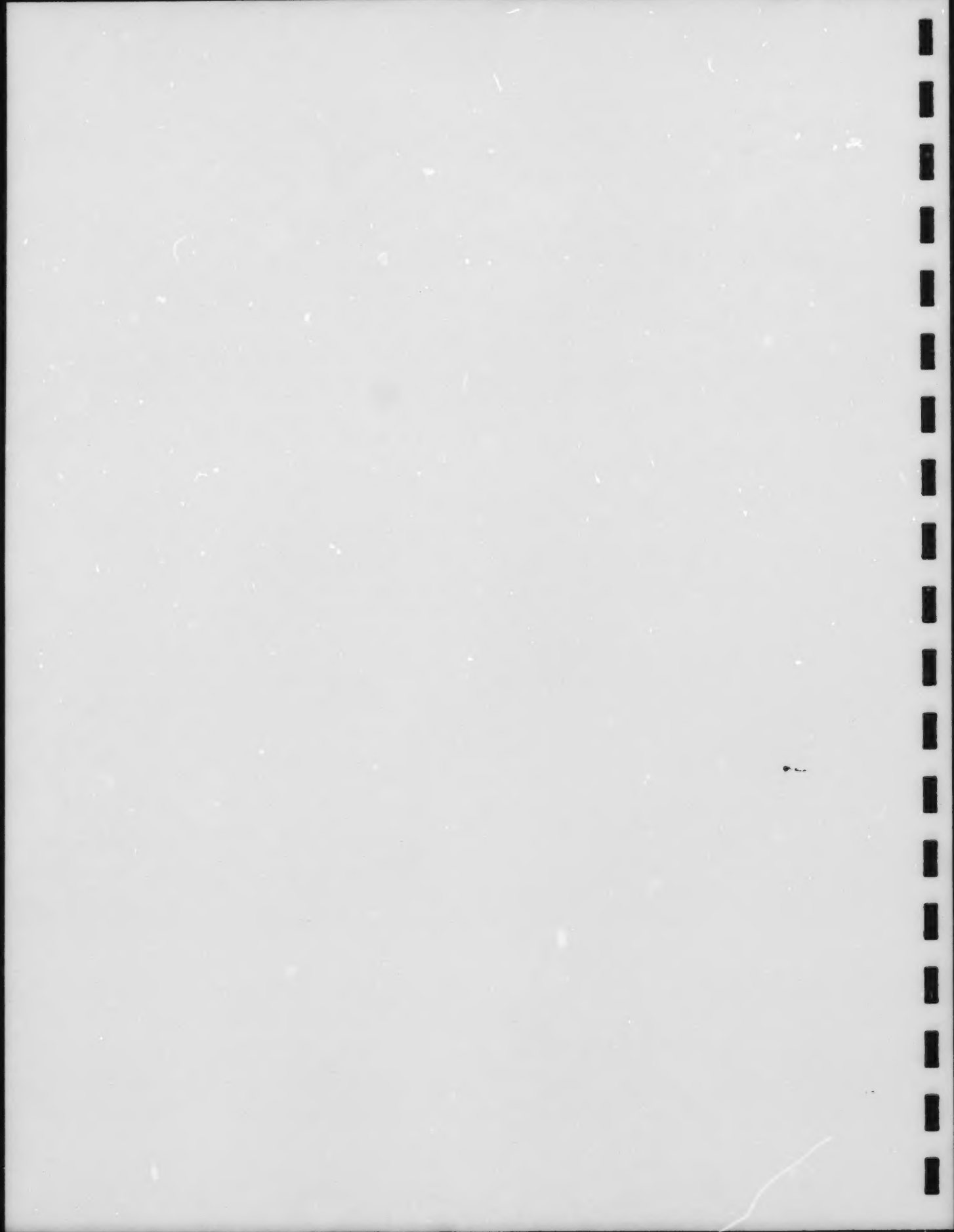
It should be noted that this publication does not follow the recommendations of the Canadian Institute of Chartered Accountants with respect to pension costs and the accrual of vacation pay. It should also be noted that, of the 42 universities and federated and affiliated colleges included in the *Financial Report of Ontario Universities 1997-98*, 37 reported financial information for the 12 months ending 30 April 1998. The remaining five institutions reported information for 12 months but employed the following fiscal year ends:

Ontario College of Art & Design	May 31, 1998
Ryerson Polytechnic University	March 31, 1998
McMaster Divinity College	December 31, 1997
Knox College	December 31, 1997
Wycliffe College	May 31, 1998

Attention is directed to the General Caveat which follows. The Council of Finance Officers - Universities of Ontario would welcome comments and suggestions on this report.

Chair - Committee on Financial Reporting
Council of Finance Officers - Universities of Ontario

Chair - Council of Finance Officers
Universities of Ontario



GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL INFORMATION REPORTED BY THE AFFILIATED AND FEDERATED COLLEGES AND UNIVERSITIES (SHOWN IN VOLUME II) CANNOT BE ADDED TO THE FINANCIAL INFORMATION REPORTED BY THE UNIVERSITIES (SHOWN IN VOLUME I) WITHOUT CERTAIN ADJUSTMENTS. THE CONSOLIDATED SUMMARY TABLES SHOWN IN SECTION 4 OF VOLUME I REFLECT THESE ADJUSTMENTS.



GUIDELINES

I INTRODUCTION

A. University Accounting Procedures

The accounts of universities are maintained in accordance with the principles of fund accounting to ensure that limitations and restrictions placed on the use of available resources are observed. Fund accounting classifies resources for accounting and reporting purposes in accordance with activities or objectives as specified by donors, in accordance with regulations, restrictions or limitations imposed by sources outside the institution or in accordance with directions issued by the governing body. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to ensure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, however, funds of similar characteristics are combined into fund groups.

This report accounts for the change (increase or decrease) in fund balances. Consequently, it displays the sources of revenue and types (objects) of expense giving rise to the change.

The accrual basis of accounting - a method of recording transactions by which revenues and expenses are reflected in the accounts of the period in which they are considered to have been earned and incurred - is a further generally accepted accounting principle for college and university financial statement reporting.

Changes in fund balances reported in an institution's financial statements may also have occurred as a result of approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are a means by which fund balances are committed or reserved for future use, e.g. encumbrances. Appropriations relate to future events and, under the principle of accrual accounting, an increase in appropriations should not be recorded as an expense in the accounting period nor should a decrease in the appropriation be recorded as a source of revenue.

As a reserve, the appropriation should be recorded as an allocation of unallocated fund balances. The actual expense should be recorded in the accounting period in which it is incurred and the related appropriation restored to its unallocated fund balance in the same accounting period. Consequently, while outlining the changes arising from revenues and expenses, separate provision in the reports has been made to reflect the net change in reserve and appropriation accounts (Table 1).

B. Reporting

For purposes of reporting, all funds have been identified as being either expendable or non-expendable. Expendable funds have been identified as being either general or restricted. General funds are subdivided into operating, other (non-credit) and ancillary enterprises while restricted funds include sponsored research, trust and endowment and capital. In addition, expenses of the operating fund are further segregated into operational (functional) areas. Non-expendable funds generate investment income, which may be utilized for various purposes, but the principal of the funds cannot be expensed.

Expenses are to be reported in the same fund or functional area as the source of revenue. Normally, the criteria for reporting a particular revenue or expense within a fund entity or functional area on the report forms are the same as those used for the financial statements of an institution. When revenue and expense are classified differently by an institution, the guidelines specifically require that they be reported according to its instructions, regardless of the institution's practice. For example, health services and athletics are to be reported in the student service functional area even if they are carried as ancillary enterprises by a university. However, the opening and closing fund balances shown on Table 1 of each institution's report must reflect the balances shown on the institution's audited financial statements.

C. Submissions

A separate report is filed covering each federated or affiliated institution such that information can be included in a publication separate from that of the main university.

II PRINCIPLES OF REPORTING

A. Fund Concept

The concept of fund accounting distinguishes between those funds which are expendable and those which are non-expendable. Expendable funds are further grouped as either general or restricted with additional sub-groupings within each category.

General expendable funds, including operating, other (non-credit), and ancillary enterprises, should reflect the traditional matching approach of incurred expenses with earned revenues.

Restricted expendable funds, including sponsored research, trust and endowment, and capital, should be reported using a "funds flow" approach, that is, revenues should be reported when due and expenses as incurred on an accrual basis with the difference representing the annual change (increase or decrease) in fund balances.

B. Revenues and Expenses

1. **Net Reporting** - The net reporting approach is used by the guidelines because it best reflects the major operations of the university. Therefore, revenue derived from outside the university from sales, rentals or the provision of services (the costs of which are reflected in other functional areas) should be netted against the objects of expense related to the generation of these revenues. However, profits included in these revenues should not be netted against expense but rather shown as miscellaneous revenue.

Examples of revenues which must be netted are:

- (a) computer service sales to outside organizations. The cost of the academic computer centre should primarily reflect the centre's cost of the educational service. The recovery of revenue is merely an assistance to the financing of this facility;
- (b) sale of central services (e.g., power, heat, etc.) to external organizations. The sale of power, heat, etc. may reflect an oversized facility when related to university use only and which, if included at gross, would distort the significance of this expense;
- (c) medical salaries recovered from the Ontario Ministry of Health;
- (d) payments for teaching or administrative services between universities and affiliated institutions. To prevent the double counting of costs for individual expense items on aggregation of the reports, the recipient university must net out the receipt against the applicable expense items;
- (e) physical plant costs recovered from external sources; and
- (f) revenues from university employees or outside organizations for the use of athletic facilities.

Examples of revenues which must not be netted against expenses are grants, student fees, and ancillary revenue.

2. Internal Cost Allocations and Cost Recoveries

A particular fund or function may incur costs which properly should be charged or allocated to another fund or function within the university. Common examples include the allocation of administrative costs as overhead to ancillary enterprises and sponsored research, or printing costs transferred by the printing department to individual departments. The use of interfund transfers would be inappropriate in these cases.

Two methods are available for transferring expenses from one fund or function to another. The direct approach of modifying the applicable line items should be used where specific expense identification is possible. *This method should be used as much as possible.* It is acceptable that this allocation be made on a "best-estimate" basis. Where specific expense identification is not possible, the alternative method is the use of the object of expense "internal cost allocation"; e.g. allocation of computer costs.

3. **Gifts-in-Kind**

Gifts-in-kind must be reported as *both* revenue and expenses within the appropriate fund or function. As revenue they are included in Donations.

4. **Debt Servicing and Retirement**

Principal and interest repayments associated with ancillary enterprises are to be appropriately included as expenses of ancillary enterprises. This treatment emphasizes their fully-costed nature and assists in matching expenses with revenues.

C. Appropriated Funds

Expenses, which have been funded from reserves or appropriations in the financial statements of a university, should be reported as expenses. Amounts transferred to create or increase a reserve or appropriation account should *not* be reported as expenses.

Similarly, fund transfers to eliminate or reduce a reserve or appropriation account should not be included as revenue or netted against expenses. Instead, these transfers are shown on Table 1.

For example, provisions for the replacement of assets are considered to be transfers to reserve or appropriation accounts and, consequently, are not to be reported as expenses.

III DEFINITIONS

A. Funds

1. **General Expendable Funds**

General Expendable Funds account for the general operational costs of the university financed by fees, grants and other general income.

- (a) *Operating* - this fund accounts for the costs of instruction, research other than sponsored or contract research, academic support services, library, computing, student services, administrative services, plant maintenance and other operating expenses of the university financed by fees, grants and other general income.
- (b) *Other (Non-Credit)* - this fund accounts for all revenues and expenses associated with lectures, courses, and similar activities which are not recognized by the institution for the purpose of granting credit.
- (c) *Ancillary Enterprises* - these operations reflect services provided as supplementary to the primary function of instruction and research. Although an integral part of the institution's total operations, they are reported separately.

Ancillary operations are typically provided on a "fee for service" basis and include revenues and expenses of "sales producing", non-teaching areas, such as the bookstore, food services, residences, parking, university press/publishing, property rentals, university facility rentals, theatres and conference centres.

Where services are provided to other departments in the university, revenues from those services should be netted against expenses.

Expenses for furniture and equipment and capital debt repayment borne directly from ancillary enterprise revenue are to be shown in this fund in their respective objects.

2. **Restricted Expendable Funds**

Restricted Expendable Funds account for resources that may be used for current purposes, but with some degree of limitation as to the exact use.

- (a) *Sponsored Research* - this fund accounts for all research activities and contract research funded from government and private sources.
- (b) *Trust and Endowment* - this fund accounts for expendable gifts, benefactions, grants available for special purposes (other than operating, research, or capital), and interest earned on non-expendable gifts, in accordance with donors' intentions.
- (c) *Capital* - this fund accounts for grants and monies available for capital purposes, including building programs, acquisitions of major equipment, and major renovations. Capitalization of and equity in fixed assets (e.g. equipment, library acquisitions) are not part of the expense and the fund balance respectively.

3. **Non-Expendable Trust and Endowment Fund**

This fund accounts for the capitalization of gifts which cannot be spent and the capitalization of revenues.

B. Revenue Sources

1. **Government Grants and Contracts** - this object will include all grants and contracts from the Ministry of Education and Training and other Ontario government departments and agencies, federal and municipal governments and governmental agency sources. Grants and contracts from other provinces and from foreign governments are to be reported under "Other Government" grants and contracts. Government grants received by a university on behalf of its affiliates should only be reported as revenue by the affiliate to avoid double counting.

- (a) Ontario Ministry of Education and Training Grants and Contracts - includes all those operating and capital grants announced by the Ministry as transfer payments to the universities of Ontario, as well as any other grants or contracts with MET.

- (i) MET Formula Grants - includes basic operating grant only.

- (ii) MET Non-formula Grants - includes all other MET grants announced by the Ministry as transfer payments to the universities, including:

- northern operations grants and northern mission grants
- bilingualism grants
- research/overheads infrastructure grants
- differentiation grants
- pay equity assistance grants
- enhanced accessibility for students with disabilities grants
- grants to compensate for municipal taxation
- university student residences grants
- capital grants made by MET.

- (iii) Other MET Grants and Contracts - includes all other grants and contracts with the Ministry of Education and Training.

- (b) Other Ontario Grants and Contracts - include Capital and other grants received from other provincial ministries; e.g. grants and contracts with Centres of Excellence, OMAF grants for Guelph, and energy management grants. While some of these grants may be administered by MET, the "Source of Funds" may be other than MET and, therefore, should be reported here rather than under the previous (iii).

Note: Where the university, providing an accounting service for a Centre of Excellence, receives funds, those funds should not be included in these reports. If there is an administrative fee, it should be reported as income.

(c) **Federal**

This will include all grants and contracts from the Government of Canada or its agencies.

(d) **Municipal**

Include all grants and contracts received from municipalities.

(e) **Other Governments**

This will include all grants from, and contracts with, other provinces and foreign governments.

2. **Fees**

(a) **Tuition credit** - includes fees for fall and winter sessions of a semester type operation, all three terms of a trimester operation, the year-round operation of graduate schools, intersession, spring session credit courses and credit extension. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are included.

(b) **Tuition non-credit** - includes fees for lectures, courses, and similar activities which are *not* recognized by the institution for the purposes of granting credit.

(c) **Miscellaneous** - includes all other fees charged to students, including room and board charges, health services, athletics, OUAC application fees, charges for deferred or instalment payment, late registrations, and lockers, but excluding fees collected and turned over to student-controlled and administered areas such as Student Councils or Federations.

3. **Borrowings** - this category includes only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal.

4. **Donations, Non-Government Grants and Contracts** - includes donations and gifts-in-kind received from individuals, companies, foundations, charitable institutions, associations, and societies which are considered to be gifts for tax purposes and eligible for tax receipts as charitable donations. Also includes grants and contracts received from individuals, corporations, foundations and associations

for which no tax receipts are provided and which are not considered as charitable donations for tax purposes. Contracts provide financial support under certain specific stipulations and conditions, including the provision of a deliverable product, such as a piece of equipment, provision of a service, or a report.

5. **Sales of Services and Products** - includes external receipts from sales in ancillary enterprises, excluding room and board charges to students. Revenues associated with services to other departments within the university should be netted against the appropriate objects of expense where material.
6. **Investment Income** - includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized gains or losses, if treated as income, should also be included in the applicable fund area. Significant non-recurring items should be noted. Interest charged to student loans or other non-tuition fee accounts receivable should be allocated to investment income.
7. **Miscellaneous**- include any form of revenue not identified in the above categories of revenue.

C. **Operating Expenses - Functional Areas**

1. (a) **Instruction and (Non-Sponsored) Research - Excluding Medicine** - this functional area includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.
- (b) **Instruction and (Non-Sponsored) Research - Medicine** - this functional area includes all direct costs of the Faculty of Medicine. These costs are to be shown net of recoveries from the Ontario Ministry of Health (Treatment and Rehabilitation Funds), that is they are to be deducted before expenses are entered on the report and not as a lump sum offset or as revenue. The expenses of *all* other areas of Instruction and Research (including Health Sciences other than the Faculty of Medicine) are to be shown under 1 a).

Research funded directly from the university's operating revenues should be reported in this function.

2. **Library** - this area encompasses the institution's main library, branch, faculty or departmental libraries. All purchases of books and periodicals from operating funds should be shown under this functional heading.
3. **Central Computing and Communications** - only expenses for central computing and communication facilities are recorded in the functional area "central computing and communications".

A central computing facility is defined as comprising those computer-related activities and resources which, due to (a) economies of scale, (b) the existence of a large number of users who require a wide variety of services, and (c) the high degree of technical expertise required in computer operations, are budgeted and administered under a central management. This is usually seen as a university resource providing a centralized support service to the institution's instruction, research and administrative areas.

This contrasts with stand-alone computer installations established for the main purpose of providing services to a single division or department. Where facilities are meant to serve a single division or department, the expenses of these remote computing resources should be reported within the relevant fund or functional area. For example, a computing facility in the library to provide library computing should be included in the Library function.

Communications includes the costs of telephone equipment rental, acquisition and switchboard, including related personnel and other costs.

If an institution employs a charge-out system for central computing time or telephone equipment usage, the expenses should be drawn together and reported under this column. Where an allocation of costs to other funds is to be reflected, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers (e.g., charges made to the Sponsored Research Fund). Thus the function will show the *net* cost to the operating fund.

4. **Student Services** - this functional area includes the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include counselling; both intramural and intercollegiate athletics (not physical education); Dean of Students; placement services; student housing services (not to be confused with residence hall operations); student transportation services; grants to student organizations; student programme costs, e.g., cultural, music, drama; student centre costs and student awards administration.

If any of the foregoing activities are carried as ancillary enterprises on the financial statements of the institution, the revenue and expenses should be transferred to this functional operating area for reporting purposes. These services may be provided from general revenue or wholly or in part by a specific charge included in the incidental fee structure.

Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. **Administration** - this function includes the administration, planning and information costs and activities associated with the offices of the president and vice-presidents, the registrar and admissions (including student recruitment and high school liaison), research administration, space planning, board and senate secretariat, finance and accounting, personnel, central purchasing, receiving and stores, institutional research, and general university memberships, e.g. COU, AUCC, CAUBO.

If purchasing, receiving and stores are centralized, then these expenditures should be included under Administration. If these services are not centralized then these expenditures should be included in the various functional areas.

6. **Physical Plant** - this functional area reflects costs related to the physical facilities of the university, including the following:

- (a) Physical Plant Administration - activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division.
- (b) Building Maintenance - routine repair of buildings and structures, including normal recurring repairs and preventive maintenance.
- (c) Custodial Services - janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).
- (d) Utilities - costs of heating, cooling, light and power, gas, water, and any other utilities necessary for the operation of the physical plant.
- (e) Landscape and Grounds Maintenance - operation and maintenance of campus landscape and grounds.
- (f) Security and Traffic - costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.
- (g) Other - services and costs which are often the responsibility of Physical Plant Departments, such as:
 - (i) Hauling, moving and storing of furniture for other departments.
 - (ii) The costs of courier services, mail services, postal services, porters, or services requiring technical direction at the time of performance which are usually provided by the department having specific jurisdiction.

- (iii) Property taxes and other municipal assessments.
- (iv) Vehicles.
- (v) Unabsorbed physical plant costs relative to chargeouts, not recovered from departmental work orders.
- (vi) Property and liability insurance.
- (vii) Renovations, alterations and major repairs.
- (viii) Costs of renting space and land together with property taxes paid thereon.

Costs reported should represent the total operating costs of the physical plant function as defined in the Guidelines and may not, therefore, necessarily reflect how they are reported in a university's financial statements.

Note: Central purchasing, receiving and stores are to be recorded in the function Administration. For further explanation, see the definition of the functional area Administration.

- 7. **Other** - this area is used for all other operating expenses including the development office, alumni office, public relations, and the administration of the occupational health and safety programme, including the disposal of hazardous wastes. It would include expenses for professional fees (legal and audit), convocations and ceremonies, and insurance (except fire, boiler and pressure vessel, property and liability insurance which are reported under the physical plant function).

D. Object of Expense

1. Salaries and Wages

- (a) **Academic Ranks** - this object includes salaries paid to staff who hold an academic rank in the reporting institution from lecturers to deans inclusive (both full or part-time) in faculties, academic departments or programmes, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave are also included.
- (b) **Other Instruction and Research** - payments made to staff members without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others are to be included. Payments made to graduate and undergraduate students undertaking these activities are included.

- (c) **Other Salaries and Wages** - this object reflects all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance. All salaries for functions other than Instruction and Research are to be included in this object even though individuals, (e.g., certain professional librarians or computing centre personnel), may hold the equivalent of an academic rank.

Note: Salaries paid from Sponsored Research funds are to be shown in that Fund column in the appropriate object line.

2. **Employee Benefits** - this object is to reflect an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group life insurance, salary continuance insurance, dental plans, cost of Workers' Compensation and the Employer Health Tax, free tuition, employment insurance, early retirement benefits and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside a negotiated amount for an employee, these amounts should be included under employee benefits. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).
3. **Library Acquisitions** - this object will include all purchases of books, periodicals, microfilms, microfiche and other reference materials, (including costs of bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.
4. **Equipment and Furniture** - this object will include all purchase, amortization, rental and maintenance expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, and maintenance equipment. Instalment payments, as a result of external and internal financing, lease purchase computer contracts, and installation costs are included.
5. **Operational Supplies and Expenses** - this object includes all expenses for supplies, postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges, repair materials, office supplies, and computer software packages.
6. **Cost of Goods Sold** - this object is to be used where an inventory method of accounting is normally employed, (e.g. bookstore, food services) and should include the laid down cost of goods purchased for resale *only*. The remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective

objects. Where a service is externally contracted, particularly in the ancillary enterprises area, the *total* costs of the contract should be included in the object "Externally Contracted Services", referred to below.

7. **Utilities** - expenses for fuel, electricity, water, gas and telephone equipment rental, acquisition, amortization, installation, and maintenance costs are reported in this object.

8. **Municipal Taxes** - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional area of operating expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. **Renovations and Alterations** - this object includes all expenses for renovations and alterations to existing university space. If externally contracted, these expenses are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should both be reported in this object.

10. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for renovations, alterations, and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and *not* under cost of goods sold or other objects, even though the contractor may provide a breakdown.

11. **Scholarships, Bursaries, etc.** - this object will include all payments to students (except those for which the student is required to perform service for that payment) including fee remission, prizes and awards.

Note: This expense is to be displayed under the "Student Service" functional area of operating expenses on Table 4.

12. **Principal and Interest Repayments** - this object reflects all principal and interest repayments on university debts.

13. **Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.
14. **Buildings** - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Include all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.
15. **Miscellaneous** - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.
16. **Internal Cost Allocation** - this object is intended *only* for internal transfers of costs among funds and not between functions within the Operating fund. Wherever possible or feasible, direct allocation of expenses should be reported in the appropriate fund and this object *should not be used for reporting expediency*. Reductions in the objects of expense of one fund should be offset by corresponding increases in those same expense objects of the other fund.

Within the Total Operating Expenses *all* objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds". On Table 3 of the report forms, this object of expenses *must* cross-add to Nil.

E. Tables

1. **Table 1 - Combined Revenue and Expense and Changes in Fund Balance** - this table is a statement, for each fund, designed to bring together, in summary form, total revenues and expenses to show the institution's net revenue and expense by fund, before and after interfund transfers and appropriations. The table also reconciles the institution's financial results as classified according to the guidelines with those reported on the institution's audited financial statements. Finally, the table reports the institution's fiscal year opening and closing balances by fund.

Total Revenue and Additions reflects the totals reported on Table 2. Total Expense reflects the totals of all expenses reported on Table 3. The costs associated with lump sum payments on termination of employment should be reported on Table 1, Line 03. The costs associated with lump sum payments which are covered by pension surpluses are not to be reported, except to the extent that Net Reconciling Items, Table 1, Line 05 is affected. Net Revenue (Expense) reflects the difference between Total Revenue and Additions and Total Expense (adjusted by any lump sum payments). Net Reconciling Items reflects the net adjustment required to make the Increase (Decrease) For the Year per COFO-UO Report agree with the institution's financial statements. This adjustment is necessary when revenues and expenses, as defined by the Guidelines, are different from the way an institution reports its revenues and expenses on its financial statements. Interfund Transfers reflect transfers between funds where expenditures in one fund are financed by revenue of another fund and are offsetting. Net Variation in Appropriations reflects the net amount of increases and decreases in the institution's appropriations as defined by the Guidelines and shown on Table 5.

The Balance - Beginning of Year per Financial Statements - reflects the institution's opening balance in each fund at the beginning of the fiscal year. The Balance - End of Year per Financial Statements - reflects the Balance - Beginning of Year - plus or minus the increase/decrease for the year and must agree with the closing fund balances shown on the institution's financial statements. The equity in an institution's fixed assets is not considered part of the fund balances for the purpose of the report and will not, therefore, be included in opening and closing balances of the Capital fund.

2. **Table 2 - Revenue and Additions by Source and Type of Fund** - this table reports the institution's total revenue and additions by type of fund and source for the current fiscal year. The sum of revenues and additions of each fund is carried forward to the appropriate line item on Table 1.
3. **Table 3 - Expenses (All Expendable Funds) by Object and Type of Fund** - this table reports the institution's total expenses by type of fund and object of expense for the current fiscal year. The sum of expenses of each fund is carried forward to the appropriate line item on Table 1.
4. **Table 4 - Actual Operating Expenses by Object and Functional Area** - this table reflects, in further detail, the objects of expense (as reported for the Operating fund on Table 3) by various functional areas.
5. **Table 5 - General Funds Changes in Appropriated Fund Balances Per Financial Statements** - this table itemizes the increases and decreases in the institution's appropriations as classified by the Guidelines. Appropriations are a means by which Operating or Ancillary funds may be committed or reserved for specific future purposes in accordance with institutional policy.

This table also provides a Reconciliation of the Net Variation in Appropriations, as defined by the Guidelines, with the net change reported in the institution's audited financial statements. Finally, the table shows the fiscal year's opening and closing appropriated balances, as reported on the institution's audited financial statements.

An Increase in appropriated funds is caused by an appropriation of current funds for use in future years. A Decrease in appropriated funds is caused by expending funds appropriated during previous years.

The table groups appropriations of operating funds into the following six categories:

1. Provision for repairs, renovations and replacement of physical assets in future years.
2. Purchase order commitments representing funds set aside to pay for materials and services ordered but not received in the current year.
3. Budget appropriations carried forward for specific budgetary purposes in subsequent years. These can arise from commitments, to various budget centres, to allow the complete or partial carry-forward of budgeted funds where it is determined that it would be in the best interests of the university to defer a particular expenditure to the following year.
4. Funds set up for self-insurance to protect against uninsured losses, for example to cover the deductible amounts under fire and theft insurance policies.
5. Unexpended pension contributions which arise from compliance with the *Handbook* of the Canadian Institute of Chartered Accountants.
6. Finally, an "Other" category is employed to report various types of appropriations which are not defined in the preceding categories. Examples include provisions for pension liabilities, library or instructional development.

The first two categories, as well as the final "Other" category, are also reported for ancillary enterprises.

**SUMMARY INFORMATION FOR ALL
UNIVERSITIES AND COLLEGES
(ON A CONSOLIDATED BASIS)**

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)	
	OPERATING		OTHER (NON- CREDIT) (3)	ANCILLARY ENTERPRISES		SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)			CAPITAL (9)
	UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)									
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,754,248	0	77,654	518,919	0	3,350,821	795,760	256,148	107,550	4,510,279	369,118
2. TOTAL EXPENSE (FROM TABLE 3)	2,696,529	0	74,503	517,351	0	3,288,383	803,274	142,998	116,782	4,351,437	0
3. LUMP SUM PAYMENTS	13,239	0	0	32	0	13,271	16	0	0	13,289	0
4. NET REVENUE (EXPENSE)	44,480	0	3,151	1,536	0	49,167	-7,532	113,150	-9,232	145,553	369,118
5. NET RECONCILING ITEMS	44,652	0	-2,857	12,198	0	53,983	-3,756	-54,983	-28,098	-32,844	-10,354
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	89,132	0	294	13,734	0	103,160	-11,288	58,167	-37,330	112,709	358,764
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-70,820	0	-1,573	-21,973	0	-94,366	5,796	-11,146	80,143	-19,573	19,573
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	1,504	-1,504	0	-251	251	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	19,816	-1,504	-1,279	-8,490	251	8,784	-5,492	47,021	42,813	93,136	378,337
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-131,909	252,403	7,626	-25,973	25,956	128,103	60,958	187,010	400,915	776,986	1,370,669
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-112,093	250,899	6,347	-34,463	26,207	136,897	55,466	234,031	443,728	870,122	1,749,006

Note: In addition to the above revenue and expenses, \$26,011 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON- EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MET										
(I) FORMULA (BASIC GRANT)		1,403,375	0	0	1,403,375	0	0	0	1,403,375	0
(II) NON-FORMULA GRANTS		140,783	156	3,370	144,309	488	194	25,817	170,808	1,727
(III) OTHER MET GRANTS AND CONTRACTS		5,567	75	638	6,280	1,371	1,715	4,816	14,182	65,198
(B) OTHER ONTARIO GRANTS AND CONTRACTS		53,900	7,336	81	61,317	123,667	8,172	4,242	197,398	1,119
TOTAL ONTARIO GRANTS		1,603,625	7,567	4,069	1,615,281	125,526	10,081	34,875	1,785,763	68,044
(C) FEDERAL		2,422	1,154	740	4,316	306,515	4,629	4,656	320,116	0
(D) MUNICIPAL		12	0	42	54	945	391	0	1,391	0
(E) OTHER		236	0	0	236	22,397	1,016	0	23,649	0
2. FEES (A) TUITION CREDIT		920,047	0	0	920,047	0	0	0	920,047	0
(B) TUITION NON-CREDIT		0	61,251	0	61,251	0	0	0	61,251	0
(C) MISCELLANEOUS		90,549	4,810	175,815	271,174	0	0	2,232	273,406	0
3. BORROWINGS		0	0	0	0	0	0	5,286	6,286	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		33,854	1,662	1,989	37,505	331,713	95,964	37,274	502,456	128,362
5. SALES OF SERVICE AND PRODUCTS		0	0	316,929	316,929	0	0	0	316,929	0
6. INVESTMENT INCOME		60,290	134	2,122	62,546	5,756	135,151	5,806	210,259	157,847
7. MISCELLANEOUS		43,213	1,076	17,193	61,482	2,907	8,916	15,421	88,726	4,865
TOTAL		2,754,248	77,654	518,919	3,350,821	795,760	256,148	107,550	4,510,279	369,118

TABLE 2A

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND
TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1993-94 to 1997-98

	1993-94	1994-95	1995-96	1996-97	1997-98
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario	58.3%	56.0%	53.3%	52.8%	51.0%
Non-Formula	11.7	11.7	11.3	5.2	5.1
Other MET Grants and Contracts				0.2	0.2
Other Ontario Grants and Contracts	0.6	0.9	2.0	2.1	1.9
Total Ontario Grants	70.6	68.6	66.6	60.3	58.2
Fees					
Federal	0.2	0.1	0.1	0.1	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Tuition Credit	23.3	24.8	26.5	31.7	33.4
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	2.4	2.8	2.6	3.1	3.3
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations, Non-Government Grants and Contracts	0.7	0.8	1.1	1.2	1.2
Sales of Service & Products	0.0	0.0	0.0	0.0	0.0
Investment Income	1.8	1.7	1.9	2.0	2.2
Miscellaneous	1.0	1.2	1.2	1.6	1.6
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	64.9%	64.5%	65.3%	64.0%	62.5%
Other (including non-credit)	1.2	1.3	1.4	1.6	1.8
Ancillary Enterprises	11.7	11.8	11.7	11.9	11.8
Sponsored Research	16.7	17.0	16.3	18.1	18.1
Trust and Endowment	5.5	5.4	5.3	4.4	5.8
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	97.2%	98.2%	97.6%	98.0%	97.6%
Capital	2.6	1.8	2.2	2.0	2.4
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
1. SALARIES AND WAGES							
(A) ACADEMIC RANKS	927,706	8,573	0	936,279	75,300	8,974	0
(B) OTHER INSTRUCTION & RESEARCH	122,406	8,748	0	131,154	160,679	7,495	0
(C) OTHER SALARIES AND WAGES	751,036	21,283	113,995	886,314	185,777	26,063	0
TOTAL SALARIES AND WAGES	1,801,148	38,604	113,995	1,953,747	421,756	42,532	0
2. EMPLOYEE BENEFITS	243,329	3,401	15,271	262,001	38,619	4,826	0
TOTAL SALARIES AND BENEFITS	2,044,477	42,005	129,266	2,215,748	460,375	47,158	0
3. LIBRARY ACQUISITIONS	75,181	154	0	75,335	515	3,187	3,039
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	102,642	1,968	28,507	133,207	62,996	10,747	8,478
5. OPERATIONAL SUPPLIES & EXPENSES	135,448	17,114	45,147	197,709	181,378	30,882	178
6. COST OF GOODS SOLD	0	0	140,885	140,885	0	0	0
7. UTILITIES	87,008	233	28,681	115,920	1,884	299	0
8. MUNICIPAL TAXES	17,684	0	2,827	20,511	0	0	0
9. RENOVATIONS AND ALTERATIONS	16,420	279	17,824	34,523	196	1,106	48,643
10. EXTERNALLY CONTRACTED SERVICES	33,289	811	32,661	66,771	8,876	331	128
11. SCHOLARSHIPS, BURSARIES, ETC.	88,984	205	0	89,189	3,068	34,671	0
12. PRINCIPAL & INTEREST REPAYMENTS	6,789	0	54,591	61,380	0	0	7,134
13. LAND AND SITE SERVICES	228	4	233	465	10	0	12,196
14. BUILDINGS	0	0	460	460	0	0	36,593
15. MISCELLANEOUS	116,865	9,830	22,424	149,119	72,260	13,573	313
16. INTERNAL COST ALLOCATIONS	-28,495	1,900	13,755	-12,840	11,716	1,044	80
TOTAL	2,696,529	74,503	517,351	3,288,383	803,274	142,998	116,782
							4,351,437

TABLE 3A
 PERCENTAGE OF TOTAL EXPENSES
 BY OBJECT OF EXPENSE AND TYPE OF FUND
 TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)
 1993-94 to 1997-98

	1993-94	1994-95	1995-96	1996-97	1997-98
I TOTAL EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	27.4%	26.9%	25.7%	25.2%	24.5%
Other Instruction and Research	7.5	7.1	7.1	7.4	7.2
Other Salaries and Wages	26.6	26.9	26.8	26.4	26.4
Total Salaries and Wages	61.5	60.9	59.6	59.0	58.1
Employee Benefits	8.3	8.5	8.1	8.1	7.3
Total Salaries and Benefits	69.8	69.4	67.7	67.1	65.4
Library Acquisitions	1.6	1.7	2.1	2.1	2.0
Equipment and Furniture, Purchase	4.9	4.9	5.1	4.9	5.2
Rental and Maintenance					
Operational Supplies and Expenses	8.2	8.5	8.7	9.2	9.9
Utilities	3.0	2.9	3.0	2.9	2.6
Municipal Taxes	0.5	0.5	0.5	0.5	0.5
Renovations, Alterations and Major Repairs	2.0	1.6	2.0	1.9	2.0
Externally Contracted Services	2.2	2.1	2.2	1.9	1.8
Scholarships, Bursaries, etc.	1.9	2.1	2.3	2.5	3.1
Principal and Interest Repayments	1.3	1.6	1.5	1.9	1.6
Miscellaneous	4.6	4.7	4.9	5.1	5.7
Internal Cost Allocations	0.0	0.0	0.0	0.0	0.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	65.5%	65.3%	65.7%	64.8%	63.7%
Other (including non-credit)	1.2	1.3	1.4	1.6	1.7
Ancillary Enterprises	11.7	11.6	11.8	12.0	12.2
Sponsored Research	17.6	17.5	17.4	18.4	19.0
Trust and Endowment	4.0	4.3	3.7	3.2	3.4
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	95.9%	97.4%	97.1%	97.1%	97.3%
Capital	4.1	2.6	2.9	2.9	2.7
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			CENTRAL				PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)			
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	852,934	74,772	927,706	0	0	0	0	0	0	927,706
(B) OTHER INSTRUCTION & RESEARCH	119,555	2,851	122,406	0	0	0	0	0	0	122,406
(C) OTHER SALARIES AND WAGES	230,166	63,079	293,245	90,888	52,568	67,811	111,219	106,688	28,617	751,036
TOTAL SALARIES AND WAGES	1,202,655	140,702	1,343,357	90,888	52,568	67,811	111,219	106,688	28,617	1,801,148
2. EMPLOYEE BENEFITS	158,538	15,109	173,647	12,762	7,491	8,410	17,454	18,433	5,132	243,329
TOTAL SALARIES AND BENEFITS	1,361,193	155,811	1,517,004	103,650	60,059	76,221	128,673	125,121	33,749	2,044,477
3. LIBRARY ACQUISITIONS	0	0	0	75,181	0	0	0	0	0	75,181
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	46,616	4,571	51,187	7,117	23,902	3,670	6,187	8,211	2,368	102,642
5. OPERATIONAL SUPPLIES & EXPENSES	56,537	8,626	65,163	4,633	8,255	10,500	15,349	22,344	9,204	135,448
6. COST OF GACC'S SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	11,780	0	0	75,226	0	87,006
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	17,684	0	17,684
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	16,420	0	16,420
10. EXTERNALLY CONTRACTED SERVICES	4,491	1,736	6,227	273	1,183	2,112	937	21,322	1,245	33,299
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	88,984	0	0	0	88,984
12. PRINCIPAL & INTEREST REPAYMENTS	124	0	124	102	0	878	653	0	5,032	6,789
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	229	0	229
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	49,322	5,118	54,440	1,140	6,159	9,002	16,173	11,313	18,638	116,865
16. INTERNAL COST ALLOCATIONS	-765	-116	-881	56	-20	31	-22,496	-3,691	-1,484	-28,485
TOTAL	1,517,518	175,746	1,693,264	192,152	111,318	191,398	145,476	294,179	68,742	2,686,529

TABLE 4A
 PERCENTAGE OF OPERATING EXPENSES
 BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
 TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)
 1993-94 to 1997-98

	1993-94	1994-95	1995-96	1996-97	1997-98
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	37.3%	36.1%	35.2%	34.7%	34.4%
Other Instruction and Research	5.1	4.6	4.5	4.9	4.5
Other Salaries and Wages	27.9	28.3	29.0	28.2	27.9
Total Salaries and Wages	70.3	69.0	68.7	67.8	66.8
Employee Benefits	9.9	10.3	9.9	9.9	9.0
Total Salaries and Benefits	80.2	79.3	78.6	77.7	75.8
Library Acquisitions	2.2	2.4	2.6	2.8	2.8
Equipment and Furniture, Purchase	3.3	3.4	3.6	3.6	3.8
Rental and Maintenance					
Operational Supplies and Expenses	4.3	4.6	4.5	4.7	5.0
Utilities	3.2	3.2	3.3	3.2	3.2
Municipal Taxes	0.7	0.7	0.6	0.7	0.7
Renovations, Alterations and Major Repairs	0.6	0.6	0.7	0.5	0.6
Externally Contracted Services	1.4	1.4	1.4	1.2	1.2
Scholarships, Bursaries, etc.	1.3	1.5	1.6	2.5	3.3
Principal and Interest Repayments	0.3	0.5	0.3	0.2	0.3
Miscellaneous	3.0	3.1	3.6	3.9	4.3
Internal Cost Allocations	-0.5	-0.7	-0.8	-1.0	-1.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	63.9%	63.8%	63.8%	63.9%	62.8%
Library	7.1	7.0	7.2	7.3	7.1
Central Computing and Communications	4.0	4.1	4.3	4.1	4.1
Student Services	4.4	4.7	4.7	5.7	7.1
Administration	6.7	6.3	6.2	5.8	5.4
Physical Plant	11.6	11.4	11.4	11.0	10.9
Other	2.3	2.7	2.4	2.2	2.6
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	OPERATING						ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI- BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE- MENTS (8)	PURCHASE ORDER COMMIT- MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	12,779	11,932	85,315	720	46,390	67,295	224,431	7,439	51	971	8,461
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	10,842	16,861	107,776	376	33,775	56,510	226,140	6,853	9	1,348	8,210
3. OTHER	174	0	0	26	0	5	205	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	2,111	-4,929	-22,461	370	12,615	10,790	-1,504	586	42	-377	251
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	12,951	21,642	136,706	3,365	37,053	40,686	252,403	19,848	46	6,062	25,956
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	15,062	16,713	114,245	3,735	49,668	51,476	250,899	20,434	88	5,685	26,207

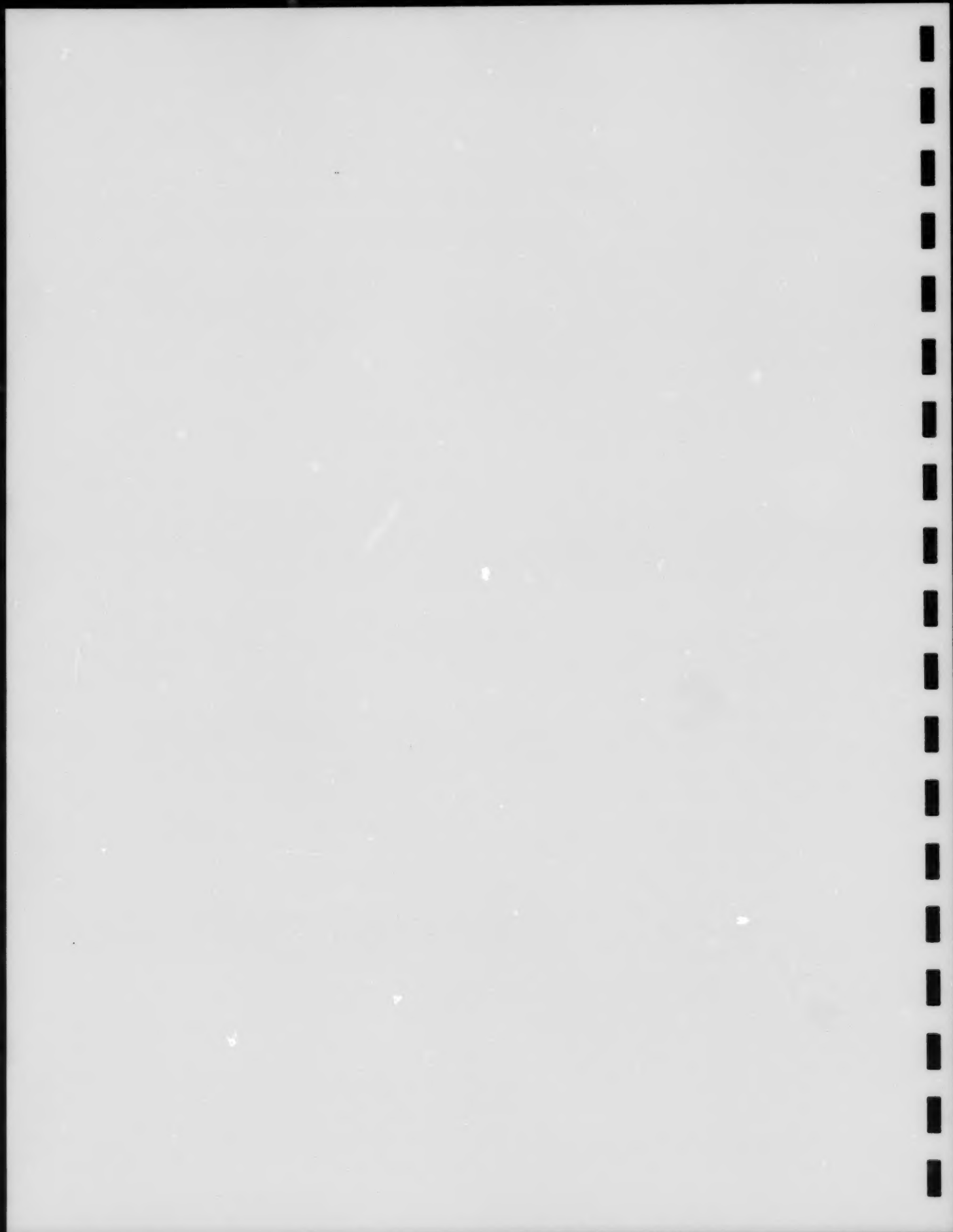
TABLE 6

ENROLMENT AND BASIC INCOME UNITS (BIU's) IN 1997-98¹
(NOT TO BE RELATED TO FORMULA GRANTS)

	ENROLMENT			BIU's		
	UNDERGRADUATE FFTEs	GRADUATE ² FTEs	TOTAL	UNDERGRADUATE ³	GRADUATE ⁴	TOTAL
BROCK	7,496.7	392.2	7,888.9	10,332.1	745.9	11,077.9
CARLETON	12,378.4	1,450.5	13,828.9	17,039.9	4,959.5	21,999.5
GUELPH	10,627.2	1,002.9	11,630.1	18,557.5	3,978.5	22,536.0
LAKEHEAD	5,903.8	175.5	6,079.3	8,403.2	544.8	8,948.0
LAURENTIAN	5,025.5	187.3	5,212.8	7,402.8	807.5	8,010.3
ALGOMA	477.5	0.0	477.5	527.5	0.0	527.5
HEARST	76.3	0.0	76.3	83.3	0.0	83.3
McMASTER	13,179.2	1,356.2	14,535.4	21,611.4	5,309.8	26,921.2
NIPISSING	1,969.8	65.1	2,034.9	2,906.4	107.7	3,014.1
OCAD	1,920.8	0.0	1,920.8	2,593.1	0.0	2,593.1
OTTAWA	15,709.2	2,098.0	17,807.2	24,452.3	6,869.2	31,321.5
QUEEN'S	12,294.1	1,370.2	13,664.3	21,002.8	5,519.6	26,522.4
RYERSON	14,807.1	0.0	14,807.1	24,727.0	0.0	24,727.0
TORONTO	35,255.4	6,406.7	41,662.1	53,866.3	24,995.8	78,862.0
TRENT	4,406.6	94.8	4,501.4	5,970.7	343.9	6,314.6
WATERLOO	14,700.4	1,166.6	15,867.0	23,220.1	5,404.5	28,624.6
WESTERN	20,757.9	1,978.4	22,736.3	30,907.8	6,970.1	37,877.9
WILFRID LAURIER	6,359.9	595.3	6,955.2	8,731.4	1,604.1	10,335.5
WINDSOR	9,734.6	527.2	10,262.0	13,639.1	1,845.9	15,485.0
YORK	27,484.7	2,387.9	29,872.6	38,691.9	8,401.0	47,092.9
DOMINICAIN	55.6	39.9	95.5	55.6	59.4	115.0
TOTAL	220,620.8	21,294.7	241,915.4	334,722.0	78,267.2	412,989.3

- Notes: 1. Including eligible enrolment and BIU's in affiliated and federated institutions.
2. Including summer session.
3. Including imputing adjustments.
4. Including minimum/maximum adjustments.

Source: Ontario Ministry of Education and Training's UAR Financial Report.
Details on Formula Grants are found in Ontario Operating Formula Manual.



SUMMARY INFORMATION FOR UNIVERSITIES

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED TRUST AND RESEARCH ENDOWMENT (7)	CAPITAL (9)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,693,939	0	77,482	489,306	0	3,260,727	795,237	242,300	104,591	339,937
2. TOTAL EXPENSE (FROM TABLE 3)	2,627,474	0	74,184	490,271	0	3,191,929	802,599	138,070	115,312	0
3. LUMP SUM PAYMENTS	13,239	0	0	32	0	13,271	18	0	0	0
4. NET REVENUE (EXPENSE)	53,226	0	3,298	-997	0	55,527	-7,380	104,230	-10,721	339,937
5. NET RECONCILING ITEMS	39,432	0	-2,857	13,340	0	49,915	-3,836	-54,159	-28,866	-11,324
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	92,658	0	441	12,343	0	105,442	-11,216	50,071	-39,587	328,613
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-83,692	0	-1,728	-21,846	0	-107,066	5,834	-77	81,904	19,405
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	1,913	-1,913	0	-561	561	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	10,879	-1,913	-1,287	-9,864	561	-1,624	-5,382	49,994	42,317	348,018
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-164,821	251,424	7,848	-29,851	25,481	90,081	60,576	162,820	399,812	1,251,450
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-153,942	249,511	6,561	-39,715	26,042	88,457	55,194	212,814	442,129	1,599,468

Note: In addition to the above revenue and expenses, \$26,011 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR UNIVERSITIES

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ARCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)		1,391,737	0	0	1,391,737	0	0	1,391,737	0
(II) NON-FORMULA GRANTS		137,867	156	3,182	141,205	488	194	167,443	1,727
(III) OTHER MET GRANTS AND CONTRACTS		5,433	75	638	6,146	1,371	1,715	13,905	60,402
(B) OTHER ONTARIO GRANTS AND CONTRACTS		53,878	7,336	81	61,295	123,667	8,172	197,336	1,076
TOTAL ONTARIO GRANTS		1,588,915	7,567	3,901	1,600,383	125,526	10,081	1,770,421	63,205
(C) FEDERAL		2,414	1,154	688	4,256	306,137	4,629	319,614	0
(D) MUNICIPAL		12	0	42	54	946	391	1,391	0
(E) OTHER		236	0	0	236	22,344	1,016	23,596	0
2. FEES (A) TUITION CREDIT		897,617	0	0	897,617	0	0	897,617	0
(B) TUITION NON-CREDIT		0	61,123	0	61,123	0	0	61,123	0
(C) MISCELLANEOUS		89,885	4,610	157,285	251,980	0	0	254,212	0
3. BORROWINGS		0	0	0	0	0	0	6,286	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		14,405	1,629	1,589	17,623	331,699	90,987	475,782	116,163
5. SALES OF SERVICE AND PRODUCTS		0	0	309,062	309,062	0	0	309,062	0
6. INVESTMENT INCOME		55,422	134	2,079	57,635	5,744	126,297	185,929	160,261
7. MISCELLANEOUS		45,033	1,065	14,660	60,758	2,841	8,889	87,822	308
TOTAL		2,693,939	77,482	489,306	3,260,727	785,237	242,300	4,402,855	339,937

TABLE 2A
OPERATING REVENUE ANALYSIS

PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED 30 APRIL 1988

SOURCE OF REVENUE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	HEAR (7)	MCMA (8)	NIPI (9)	OCAD (10)	OTIA (11)	QUEE (12)	RIVER (13)	TOR (14)	TRNT (15)	WAT (16)	WEST (17)	WLU (18)	WIND (19)	YORK (20)	TOTAL (21)
1. GOVERNMENT GRANTS AND CONTRACTS																					
(A) ONTARIO MET																					
(I) FORMULA (BASIC GRANT)	52.2	51.3	57.8	43.7	44.7	45.0	25.8	52.0	38.8	48.5	52.5	45.8	40.4	55.4	45.9	56.0	51.7	51.0	55.3	51.1	51.7
(II) NON-FORMULA GRANTS	1.8	2.6	2.9	10.9	18.6	18.9	58.2	3.5	8.2	1.8	11.3	2.7	11.8	5.6	7.1	3.2	2.9	1.3	1.5	3.2	5.1
(III) OTHER MET GRANTS AND CONTRACTS	0.0	0.0	0.0	0.3	1.7	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.1	0.3	0.2
(B) OTHER ONTARIO GRANTS AND CONTRACTS	0.0	0.1	3.2	0.0	0.0	0.0	0.0	0.1	0.4	0.0	0.4	18.9	0.0	0.6	0.0	0.0	1.0	0.0	0.0	0.2	2.0
TOTAL ONTARIO GRANTS	54.0	54.0	63.9	55.0	65.0	64.0	84.0	55.6	47.8	50.3	64.1	67.4	52.2	62.1	53.0	59.1	55.6	52.3	57.0	54.8	59.0
(C) FEDERAL	0.0	0.3	0.2	0.2	0.0	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.4	0.0	0.0	0.1	0.1
(D) MUNICIPAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(E) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0
2. FEES (A) TUITION CREDIT	43.5	37.0	31.6	40.6	27.7	34.1	13.9	29.8	40.7	41.2	30.8	26.8	42.1	27.7	41.3	36.1	34.6	42.4	38.1	37.8	33.3
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	1.9	3.2	1.8	1.7	1.5	0.5	0.3	2.1	4.1	4.0	2.0	2.1	3.6	5.6	3.5	0.3	3.6	3.3	2.3	5.3	3.3
3. BORROWINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	0.0	3.8	0.2	0.9	1.4	0.3	0.0	0.0	0.0	2.5	0.2	0.7	1.1	0.0	0.4	0.2	0.3	0.0	0.0	0.8	0.5
5. SALES OF SERVICE AND PRODUCTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6. INVESTMENT INCOME	0.6	0.4	1.3	0.6	2.9	0.0	0.4	2.1	1.5	1.0	1.7	2.1	0.9	4.5	0.5	3.0	1.1	1.3	1.7	0.6	2.1
7. MISCELLANEOUS	0.0	1.3	1.1	1.0	1.5	1.1	1.4	10.4	5.5	1.0	1.2	0.9	0.0	0.1	1.3	1.1	4.4	0.6	1.0	0.6	1.7
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE & ADDITIONS BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1998

TABLE 28
EXPENDABLE REVENUE ANALYSIS

TYPE OF FUND INSTITUTION	NON-CAPITAL					TOTAL EXPENDABLE FUNDS		
	OPERATING (1)	OTHER (2)	ANCILLARY ENTER-CREDIT) PRIZES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)
BROCK	79.5	2.0	13.8	3.0	1.7	100.0	97.7	2.3
CARLETON	73.7	0.0	10.8	13.7	1.8	100.0	98.7	1.3
GUELPH	46.3	4.4	14.0	28.1	7.3	100.0	98.8	1.2
LAKEHEAD	73.9	0.7	17.1	6.7	1.7	100.0	97.3	2.7
LAURENTIAN	76.8	0.4	8.8	10.8	3.2	100.0	99.0	1.0
ALGOMA	89.4	0.0	10.6	0.0	0.0	100.0	95.0	5.0
HEARST	97.0	0.0	3.0	0.0	0.0	100.0	96.1	3.9
McMASTER	54.3	0.4	10.3	24.1	11.0	100.0	98.8	1.2
NIPISSING	82.2	8.2	5.5	1.5	2.6	100.0	99.5	0.5
OCAD	97.8	0.1	1.0	0.0	1.1	100.0	98.5	1.5
OTTAWA	65.3	0.3	3.9	27.1	3.3	100.0	98.5	0.5
QUEEN'S	63.2	3.0	11.1	16.0	6.6	100.0	95.8	4.2
RYERSON	82.2	3.1	10.6	2.3	1.8	100.0	99.1	0.9
TORONTO	55.3	2.1	8.7	27.7	6.2	100.0	97.2	2.8
TRENT	70.5	0.0	22.1	6.1	1.3	100.0	95.8	4.2
WATERLOO	65.4	0.2	15.7	15.9	2.8	100.0	98.5	1.5
WESTERN	54.4	1.7	16.5	18.7	8.7	100.0	97.7	2.3
WILFRID LAURIER	74.3	0.0	16.9	2.8	5.9	100.0	96.7	3.3
WINDSOR	74.3	0.2	13.0	7.2	5.3	100.0	96.3	3.7
YORK	75.1	3.3	12.0	5.1	4.5	100.0	95.6	4.4
AVERAGE ALL INSTITUTIONS	62.7	1.8	11.4	18.5	5.6	100.0	97.6	2.4
								100.0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1968
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
1. SALARIES AND WAGES							
(A) ACADEMIC RANKS	900,093	8,573	0	908,666	75,300	8,923	0
(B) OTHER INSTRUCTION & RESEARCH	121,016	8,748	0	129,764	160,618	7,495	0
(C) OTHER SALARIES AND WAGES	729,608	21,233	106,580	857,421	185,703	25,835	0
TOTAL SALARIES AND WAGES	1,750,717	38,554	106,580	1,895,851	421,621	42,253	0
2. EMPLOYEE BENEFITS	236,287	3,394	14,132	253,813	38,611	4,599	0
TOTAL SALARIES AND BENEFITS	1,987,004	41,948	120,712	2,149,664	460,232	46,852	0
3. LIBRARY ACQUISITIONS	75,188	154	0	75,342	514	3,149	3,039
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	100,498	1,966	27,292	129,756	62,968	10,742	8,271
5. OPERATIONAL SUPPLIES & EXPENSES	137,313	17,076	42,704	197,093	181,229	30,621	117
6. COST OF GOODS SOLD	0	0	138,470	138,470	0	0	0
7. UTILITIES	85,359	233	26,871	112,563	1,884	297	0
8. MUNICIPAL TAXES	17,411	0	2,817	20,228	0	0	0
9. RENOVATIONS AND ALTERATIONS	14,811	279	17,161	32,251	196	1,028	47,702
10. EXTERNALLY CONTRACTED SERVICES	31,762	811	27,842	60,415	8,827	269	128
11. SCHOLARSHIPS, BURSARIES, ETC.	86,825	205	0	87,030	3,068	31,638	0
12. PRINCIPAL & INTEREST REPAYMENTS	6,145	0	51,822	57,967	0	0	7,072
13. LAND AND SITE SERVICES	206	4	227	437	10	0	12,196
14. BUILDINGS	0	0	460	460	0	0	36,593
15. MISCELLANEOUS	111,542	9,636	21,835	143,013	71,955	12,430	184
16. INTERNAL COST ALLOCATIONS	-26,590	1,872	11,958	-12,760	11,716	1,044	0
TOTAL	2,627,474	74,184	490,271	3,191,929	802,599	138,070	115,312
							4,247,910

TABLE 3A
EXPENSE ANALYSISPERCENTAGE OF TOTAL EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1968

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	HEAR (7)	MCHA (8)	NIFI (9)	OCAD (10)	OTTA (11)	QUEB (12)	RYER (13)	TOR (14)	TRST (15)	NAT (16)	WEST (17)	MLJ (18)	WIND (19)	YORK (20)	TOTAL (21)
1. SALARIES AND WAGES: (A) ACADEMIC RANKS (B) OTHER INSTRUCTION & RESEARCH (C) OTHER SALARIES AND WAGES	30.9 5.1 21.7	26.0 7.8 22.4	18.6 5.5 28.7	26.2 8.2 21.3	30.5 1.8 27.1	28.3 6.8 30.0	33.7 0.1 24.5	25.0 2.0 27.4	34.7 0.0 22.0	36.9 1.8 21.9	23.8 10.9 25.9	20.3 7.7 26.4	26.9 4.2 23.5	21.9 11.6 22.9	25.8 5.6 20.7	21.6 6.2 28.0	20.6 3.1 27.2	30.1 2.2 24.0	22.9 4.8 26.8	27.4 6.1 25.7	23.4 7.0 25.2
TOTAL SALARIES AND WAGES	57.8	58.1	52.8	55.7	59.4	65.1	58.3	54.4	56.6	60.6	60.6	54.4	54.7	56.4	52.1	53.8	50.9	56.3	54.4	59.2	55.6
2. EMPLOYEE BENEFITS	9.9	7.9	7.0	8.6	9.5	10.2	11.1	6.7	9.4	9.9	7.4	6.5	9.3	4.9	9.0	7.4	8.4	6.7	9.3	6.5	7.0
TOTAL SALARIES AND BENEFITS	67.6	64.0	59.7	64.3	68.9	75.3	69.4	61.1	66.0	70.5	68.0	60.9	64.0	61.3	61.1	61.2	59.3	63.0	63.7	65.7	62.5
3. LIBRARY ACQUISITIONS	1.8	3.6	1.3	1.9	1.7	1.7	1.7	2.1	1.6	0.8	1.5	2.0	1.3	2.3	1.5	1.7	1.6	1.6	2.3	1.7	1.9
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3.9	3.6	6.0	7.0	3.1	1.3	4.4	3.9	2.7	3.1	4.2	4.6	8.4	5.5	3.4	4.9	6.0	5.1	4.3	3.8	5.0
5. OPERATIONAL SUPPLIES & EXPENSES	8.5	7.1	10.7	5.0	5.9	3.0	2.1	14.4	7.6	8.5	9.2	11.0	6.6	12.1	4.8	12.5	8.3	6.2	5.1	5.2	9.6
6. COST OF GOODS SOLD	4.9	3.3	3.1	5.9	3.5	3.2	1.5	3.9	0.0	0.0	0.2	0.0	3.8	3.2	3.6	5.9	5.3	6.6	4.6	2.4	3.3
7. UTILITIES	3.4	2.6	3.9	3.3	3.0	1.9	2.0	3.0	0.8	2.4	2.0	2.5	4.0	2.3	2.1	2.9	2.0	2.3	3.0	3.3	2.7
8. MUNICIPAL TAXES	0.7	0.6	0.3	0.6	0.5	0.6	0.2	0.3	0.6	0.8	0.5	0.5	0.5	0.3	0.5	0.7	0.6	0.6	0.6	0.6	0.5
9. RENOVATIONS AND ALTERATIONS	0.2	3.1	1.8	0.1	0.5	0.0	0.6	2.3	1.6	4.5	2.9	1.7	1.5	1.9	1.2	1.8	1.6	1.4	2.5	2.0	1.9
10. EXTERNALLY CONTRACTED SERVICES	0.5	1.9	2.8	2.4	1.8	0.4	0.0	0.8	7.1	1.7	1.7	4.7	0.6	1.6	4.6	0.1	1.6	0.9	0.0	0.2	1.6
11. SCHOLARSHIPS, BURSARIES, ETC.	2.8	3.4	1.9	2.8	3.3	0.0	1.8	3.5	3.0	2.7	2.8	4.3	1.8	2.8	2.2	2.7	2.8	2.9	2.4	2.8	2.8
12. PRINCIPAL & INTEREST REPAYMENTS	2.6	1.1	1.8	2.2	0.6	1.9	0.1	1.1	2.3	0.0	0.9	0.9	3.4	0.8	0.8	1.2	1.8	2.7	2.0	3.7	1.5
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.2	3.8	1.7	0.3
14. BUILDINGS	2.5	0.4	2.2	0.0	2.0	4.7	3.6	0.0	0.1	0.0	0.0	0.0	0.0	0.4	9.5	0.0	1.5	2.7	0.1	1.8	0.9
15. MISCELLANEOUS	2.7	5.1	4.5	4.6	5.3	6.0	12.6	3.5	6.6	5.3	6.1	6.8	4.0	5.4	4.7	4.3	7.7	3.9	5.6	5.1	5.4
16. INTERNAL COST ALLOCATIONS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE ANALYSIS OF EXPENSES BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1988

TABLE 3B
EXPENSE ANALYSIS

TYPE OF FUND INSTITUTION	NON-CAPITAL						TOTAL FUNDS		
	OPERATING (NON-CREDIT) (1)	OTHER (2)	ANCILLARY ENTER- PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON- CAPITAL (6)	TOTAL NON- CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	81.2	1.2	13.2	3.3	1.2	100.0	97.5	2.5	100.0
CARLETON	74.0	0.0	11.0	14.0	1.0	100.0	97.5	2.5	100.0
GUELPH	47.1	4.7	15.8	30.0	2.4	100.0	97.0	3.0	100.0
LAKEHEAD	73.0	0.7	17.9	6.9	1.5	100.0	97.3	2.7	100.0
LAURENTIAN	76.4	0.4	9.9	10.9	3.3	100.0	98.0	2.0	100.0
ALGOMA	89.9	0.0	10.1	0.0	0.0	100.0	95.3	4.7	100.0
HEARST	97.4	0.0	2.6	0.0	0.0	100.0	96.4	3.6	100.0
McMASTER	54.0	0.4	10.4	25.8	9.4	100.0	98.3	1.7	100.0
NIPISSING	85.2	7.6	4.3	1.6	1.3	100.0	99.3	0.7	100.0
OCAD	98.6	0.1	0.2	0.0	1.1	100.0	92.8	7.2	100.0
OTTAWA	65.2	0.2	3.9	28.7	1.9	100.0	99.1	0.9	100.0
QUEEN'S	63.9	2.7	10.8	17.4	5.2	100.0	98.7	1.3	100.0
RYERSON	79.9	4.0	12.1	2.4	1.5	100.0	97.6	2.4	100.0
TORONTO	55.8	2.1	8.9	29.1	4.0	100.0	97.8	2.2	100.0
TRENT	70.9	0.0	21.2	6.8	1.1	100.0	90.2	9.8	100.0
WATERLOO	64.3	0.2	16.2	16.6	2.6	100.0	98.8	1.2	100.0
WESTERN	58.0	2.1	18.6	19.3	2.1	100.0	97.4	2.6	100.0
WILFRID LAURIER	75.1	0.0	16.9	2.9	5.1	100.0	95.7	4.3	100.0
WINDSOR	75.9	0.0	13.2	7.3	3.6	100.0	94.6	5.4	100.0
YORK	78.3	3.0	12.0	5.1	1.7	100.0	93.7	6.3	100.0
AVERAGE ALL INSTITUTIONS	63.6	1.8	11.9	19.4	3.3	100.0	97.3	2.7	100.0

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)									
OBJECT OF EXPENSE											
1. SALARIES AND WAGES											
(A) ACADEMIC BANKS	825,321	74,772	900,093	0	0	0	0	0	0	0	900,093
(B) OTHER INSTRUCTION & RESEARCH	118,165	2,851	121,016	0	0	0	0	0	0	0	121,016
(C) OTHER SALARIES AND WAGES	228,005	63,079	291,084	86,909	52,513	66,903	102,586	101,969	27,644		729,608
TOTAL SALARIES AND WAGES	1,171,491	140,702	1,312,193	86,909	52,513	66,903	102,586	101,969	27,644		1,750,717
2. EMPLOYEE BENEFITS	154,264	15,109	169,373	12,267	7,485	8,289	16,221	17,633	5,019		236,287
TOTAL SALARIES AND BENEFITS	1,325,755	155,811	1,481,566	99,176	59,998	75,192	118,807	119,602	32,663		1,987,004
3. LIBRARY ACQUISITIONS	0	0	0	75,188	0	0	0	0	0	0	75,188
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	46,154	4,571	50,725	6,955	23,804	3,641	5,590	7,486	2,287		100,498
5. OPERATIONAL SUPPLIES & EXPENSES	61,145	8,626	69,771	4,437	8,233	10,258	14,344	21,462	8,808		137,313
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	11,342	0	0	74,017	0	0	85,359
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	17,411	0	0	17,411
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	14,811	0	0	14,811
10. EXTERNALLY CONTRACTED SERVICES	4,377	1,736	6,113	200	1,158	2,016	800	20,279	1,196		31,762
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	86,825	0	0	0	0	86,825
12. PRINCIPAL & INTEREST REPAYMENTS	124	0	124	0	0	878	207	0	4,936		6,145
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	206	0	0	206
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	47,999	5,118	53,117	1,108	6,155	8,569	14,554	10,680	17,359		111,542
16. INTERNAL COST ALLOCATIONS	-1,104	-116	-1,220	0	-15	249	-21,436	-2,739	-1,429		-26,590
TOTAL	1,484,450	175,746	1,660,196	187,064	110,675	187,628	132,866	283,215	65,830		2,627,474

TABLE 4A
OPERATING EXPENSE ANALYSIS

PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1998

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	HEAR (7)	M-MA (8)	NIFI (9)	OCAD (10)	OTTA (11)	QUEE (12)	EVER (13)	TCR (14)	TRNT (15)	WAT (16)	WEST (17)	WLUJ (18)	WIND (19)	YORK (20)	TOTAL (21)
1. SALARIES AND WAGES																					
(A) ACADEMIC RANKS	39.0	33.9	35.3	35.6	40.5	33.1	35.9	31.2	35.5	40.3	31.6	29.9	34.3	35.0	39.9	30.9	34.8	40.9	31.8	37.1	34.3
(B) OTHER INSTRUCTION & RESEARCH	3.2	5.2	3.8	7.9	1.4	7.9	0.1	3.8	0.0	2.0	7.6	2.5	4.2	4.6	5.2	5.3	3.3	3.1	6.6	5.8	4.6
(C) OTHER SALARIES AND WAGES	24.7	26.4	26.9	26.0	25.3	32.6	26.1	27.2	24.2	23.9	26.7	35.1	25.1	28.4	25.3	29.7	24.0	26.7	26.0	29.3	27.8
TOTAL SALARIES AND WAGES	66.9	65.5	65.9	69.5	67.3	73.6	62.1	62.2	59.6	66.2	65.8	67.6	63.5	68.0	70.4	65.9	62.2	70.6	64.4	72.1	66.6
2. EMPLOYEE BENEFITS	11.8	9.9	8.7	11.3	11.5	11.4	11.8	8.2	10.3	10.9	8.4	8.0	11.3	6.5	12.5	9.6	12.1	8.3	11.9	8.0	9.0
TOTAL SALARIES AND BENEFITS	78.7	75.4	74.6	80.8	78.7	85.1	74.0	70.4	69.9	77.0	74.1	75.5	74.8	74.5	82.8	75.5	74.3	78.9	76.3	80.1	75.6
3. LIBRARY ACQUISITIONS	2.3	4.9	2.3	2.7	2.3	1.9	1.8	3.2	1.9	0.7	2.2	3.0	1.6	3.5	2.0	2.6	2.9	2.2	3.3	2.2	2.9
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3.0	2.6	5.4	3.1	1.8	1.1	4.6	3.8	3.0	0.3	3.7	2.8	8.4	4.2	2.9	3.3	4.2	3.0	4.0	3.0	3.6
5. OPERATIONAL SUPPLIES & EXPENSES	6.7	4.1	5.9	3.1	3.9	3.0	2.2	12.1	6.9	9.3	4.3	4.7	4.1	4.4	4.2	9.2	4.9	4.7	2.7	3.6	5.2
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	3.9	2.8	3.1	3.5	3.3	1.4	2.1	4.9	0.4	2.6	2.7	2.8	4.7	3.8	1.7	3.4	2.4	2.2	3.0	2.8	3.2
8. MUNICIPAL TAXES	0.8	0.8	0.7	0.8	0.7	0.6	0.3	0.6	0.7	0.8	0.7	0.6	0.7	0.5	0.8	0.8	0.6	0.8	0.8	0.8	0.7
9. RENOVATIONS AND ALTERATIONS	0.2	0.8	0.0	0.1	0.5	0.0	0.6	0.2	0.6	0.0	2.4	0.0	0.3	0.5	0.0	0.8	0.4	0.3	1.0	0.4	0.6
10. EXTERNALLY CONTRACTED SERVICES	0.7	1.1	2.7	0.2	2.1	0.4	0.0	1.3	8.4	1.7	2.5	0.4	0.5	1.3	1.0	0.1	2.4	0.9	0.0	0.3	1.2
11. SCHOLARSHIPS, BURSARIES, ETC.	2.3	4.3	1.8	1.7	3.7	0.0	1.8	1.2	2.0	1.7	3.1	6.4	1.9	3.7	3.0	2.4	3.8	3.1	2.7	3.5	3.3
12. PRINCIPAL & INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	0.3	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.9	0.0	0.0	0.0	0.6	0.9	0.0	0.2
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	1.9	3.3	3.5	4.2	3.7	6.1	12.4	2.3	6.1	5.7	5.4	4.9	3.5	4.4	4.8	2.4	5.8	3.7	5.4	4.6	4.2
16. INTERNAL COST ALLOCATIONS	-0.5	-0.2	0.0	-0.2	-0.7	0.0	0.0	0.0	0.0	0.0	-1.3	-1.2	-0.5	-1.8	-3.2	-0.5	-1.6	-0.2	0.0	-1.2	-1.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1986

TABLE 4B
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA INSTITUTION	INSTRUCTION AND RESEARCH			CENTRAL COMPUTING LIBRARY AND COMM. (4) (5)	SUB- TOTAL (6)	STUDENT SERVICES (7)	ADMIN. (8)	PHYSICAL PLANT (9)	OTHER (10)	TOTAL (11)	
	ALL EXCL. MED. (1)	MEDICINE (2)	SUB- TOTAL (3)								
BROCK	61.2	0.0	61.2	6.5	4.6	72.3	4.6	7.6	13.1	2.3	100.0
CARLETON	59.4	0.0	59.4	9.7	3.7	72.6	7.8	6.5	10.6	2.3	100.0
GUELPH	63.2	0.0	63.2	5.7	3.0	71.8	5.2	5.2	14.1	3.7	100.0
LAKEHEAD	63.5	0.0	63.5	6.3	2.9	72.7	5.9	7.0	12.0	2.4	100.0
LAURENTIAN	63.2	0.0	63.2	6.1	3.1	72.5	7.0	7.5	10.6	2.4	100.0
ALGOMA	48.4	0.0	48.4	9.5	2.7	60.7	6.3	18.5	10.6	3.9	100.0
HEARST	57.6	0.0	57.6	6.7	1.9	66.4	1.9	25.8	5.9	0.0	100.0
McMASTER	48.1	16.4	64.5	7.2	4.4	76.2	4.6	5.7	11.9	1.6	100.0
NIPISSING	57.2	0.0	57.2	5.9	4.8	67.6	6.6	11.2	19.6	1.7	100.0
OCAD	61.1	0.0	61.1	3.9	0.3	65.3	2.5	16.3	10.9	5.0	100.0
OTTAWA	55.0	7.8	62.8	6.3	4.2	73.3	5.5	6.2	12.9	2.0	100.0
QUEEN'S	41.5	26.0	67.5	6.7	2.9	77.0	9.9	2.9	8.7	1.6	100.0
RYERSON	61.3	0.0	61.3	4.7	7.1	73.0	6.4	6.4	11.1	3.1	100.0
TORONTO	54.3	9.9	64.2	9.0	3.5	76.6	7.2	2.4	11.0	2.8	100.0
TRENT	62.0	0.0	62.0	6.9	4.2	73.2	6.9	7.8	7.9	4.3	100.0
WATERLOO	59.3	0.0	59.3	6.8	6.7	72.8	6.9	6.5	11.8	1.9	100.0
WESTERN	56.7	9.1	65.8	6.9	4.2	76.9	7.9	4.6	7.7	2.8	100.0
WILFRID LAURIER	61.9	0.0	61.9	6.2	4.0	72.1	7.0	9.1	9.1	2.8	100.0
WINDSOR	57.3	0.0	57.3	8.2	5.3	70.7	8.6	4.8	12.8	2.9	100.0
YORK	64.0	0.0	64.0	5.8	4.9	74.6	8.5	5.0	9.5	2.4	100.0
AVERAGE ALL INSTITUTIONS	56.5	6.7	63.2	7.1	4.2	74.5	7.1	5.1	10.8	2.5	100.0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

	OPERATING						ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI- BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE- MENTS (8)	PURCHASE ORDER COMMIT- MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	12,419	11,932	85,315	720	46,390	67,068	223,844	7,789	11	971	8,771
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	10,624	16,861	107,776	376	33,775	56,493	225,905	6,853	9	1,348	8,210
3. OTHER	122	0	0	26	0	0	148	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	1,917	-4,929	-22,461	370	12,615	10,575	-1,913	936	2	-377	561
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	12,296	21,642	136,706	3,365	37,053	40,362	251,424	19,469	46	5,966	25,481
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	14,213	16,713	114,245	3,735	49,668	50,937	249,511	20,405	48	5,589	26,042

TABLE 5

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

1983-84 to 1987-88

	1983-84	1984-85	1985-86	1986-87	1987-88
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	58.7%	56.5%	53.6%	53.5%	51.7%
Non-Formula	11.7	11.8	11.5	5.1	5.1
Other FEI Grants and Contracts				0.2	0.2
Other Ontario Grants and Contracts	0.6	0.9	2.1	2.1	2.0
Total Ontario Grants	71.1	69.2	67.2	60.9	59.0
Federal	0.2	0.2	0.1	0.1	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Fees					
Tuition Credit	23.3	24.7	26.4	31.5	33.3
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	2.4	2.8	2.6	3.2	3.3
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations, Non-Government Grants and Contracts	0.3	0.3	0.6	0.6	0.5
Sales of Service & Products	0.0	0.0	0.0	0.0	0.0
Investment Income	1.6	1.6	1.8	1.8	2.1
Miscellaneous	1.2	1.3	1.3	1.7	1.7
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	65.1%	64.7%	65.4%	64.1%	62.7%
Other (including non-credit)	1.2	1.4	1.4	1.6	1.6
Ancillary Enterprises	11.1	11.3	11.3	11.5	11.4
Sponsored Research	17.2	17.4	16.7	18.6	18.5
Trust and Endowment	5.4	5.2	5.2	4.2	5.6
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	97.2%	98.2%	97.8%	98.8%	97.6%
Capital	2.8	1.8	2.2	2.0	2.4
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7
PERCENTAGE OF TOTAL EXPENSES
BY OBJECT OF EXPENSE AND TYPE OF FUND
TOTAL FOR ALL UNIVERSITIES
1993-94 to 1997-98

	1993-94	1994-95	1995-96	1996-97	1997-98
I TOTAL EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	27.3%	26.8%	25.7%	25.1%	24.5%
Other Instruction and Research	7.7	7.2	7.2	7.6	7.3
Other Salaries and Wages	26.6	26.9	26.8	26.3	26.3
Total Salaries and Wages	61.6	60.9	59.7	59.0	58.1
Employee Benefits	8.3	8.5	8.1	8.1	7.3
Total Salaries and Benefits	69.9	69.4	67.8	67.1	65.4
Library Acquisitions	1.6	1.7	2.1	2.1	2.0
Equipment and Furniture, Purchase	5.0	5.0	5.2	5.0	5.2
Rental and Maintenance					
Operational Supplies and Expenses	8.3	8.7	8.9	9.5	10.1
Utilities	2.9	2.9	3.0	2.9	2.9
Municipal Taxes	0.5	0.5	0.5	0.5	0.5
Renovations, Alterations and Major Repairs	2.0	1.5	1.8	1.8	2.0
Externally Contracted Services	2.1	2.0	2.1	1.8	1.7
Scholarships, Bursaries, etc.	1.9	2.1	2.2	2.5	3.0
Principal and Interest Repayments	1.3	1.6	1.5	1.8	1.6
Miscellaneous	4.5	4.6	4.9	5.0	5.6
Internal Cost Allocations	0.0	0.0	0.0	0.0	0.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	65.5%	65.3%	65.7%	64.7%	63.6%
Other (including non-credit)	1.2	1.3	1.4	1.6	1.8
Ancillary Enterprises	11.3	11.2	11.5	11.7	11.9
Sponsored Research	18.0	17.9	17.8	18.9	19.4
Trust and Endowment	4.0	4.3	3.6	3.1	3.3
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	95.8%	97.5%	97.0%	97.1%	97.3%
Capital	4.2	2.5	3.0	2.9	2.7
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7A
PERCENTAGE OF OPERATING EXPENSES
BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
TOTAL FOR ALL UNIVERSITIES
1993-94 to 1997-98

	1993-94	1994-95	1995-96	1996-97	1997-98
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	37.2%	36.0%	35.2%	34.6%	34.3%
Other Instruction and Research	5.2	4.7	4.5	4.9	4.6
Other Salaries and Wages	27.9	28.3	29.1	28.1	27.8
Total Salaries and Wages	70.3	69.0	68.8	67.6	66.7
Employee Benefits	9.9	10.2	9.8	9.9	9.0
Total Salaries and Benefits	80.2	79.2	78.6	77.5	75.7
Library Acquisitions	2.2	2.4	2.6	2.9	2.9
Equipment and Furniture, Purchase	3.3	3.4	3.6	3.6	3.8
Rental and Maintenance					
Operational Supplies and Expenses	4.4	4.7	4.7	4.9	5.2
Utilities	3.3	3.2	3.3	3.3	3.2
Municipal Taxes	0.7	0.7	0.7	0.7	0.7
Renovations, Alterations and Major Repairs	0.6	0.6	0.5	0.4	0.6
Externally Contracted Services	1.4	1.4	1.4	1.1	1.2
Scholarships, Bursaries, etc.	1.3	1.5	1.6	2.5	3.3
Principal and Interest Repayments	0.2	0.5	0.3	0.2	0.2
Miscellaneous	2.9	3.1	3.5	3.8	4.2
Internal Cost Allocations	-0.5	-0.7	-0.8	-0.9	-1.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.3%	64.0%	64.1%	64.3%	63.2%
Library	7.0	7.0	7.2	7.3	7.1
Central Computing and Communications	4.1	4.1	4.4	4.1	4.2
Student Services	4.4	4.7	4.8	5.8	7.1
Administration	6.4	6.0	5.9	5.5	5.1
Physical Plant	11.5	11.5	11.2	10.9	10.8
Other	2.3	2.7	2.4	2.1	2.5
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

TREATMENT AND REHABILITATION FUNDS
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

REVENUE	OPERATING		TOTAL
McMaster University	3,077		3,077
University of Ottawa	2,968		2,968
Queen's University	3,932		3,932
University of Toronto	12,158		12,158
University of Western Ontario	3,876		3,876
Total	26,011		26,011
EXPENSE	OPERATING INSTRUCTION AND RESEARCH ALL EXCL. MEDICINE MEDICINE TOTAL		
Salaries and Wages (a) Academic Ranks			
McMaster University		3,077	3,077
University of Ottawa		2,968	2,968
Queen's University		3,932	3,932
University of Toronto	110	12,048	12,158
University of Western Ontario	20	3,118	3,138
Employee Benefits			
University of Western Ontario	5	733	738
Total	135	25,876	26,011

Note: Treatment and Rehabilitation (T. & R.) Funds provided by the Ontario Ministry of Health are shown in these reports at the net cost to the university; i.e. recoveries are deducted before expenses are entered on these reports. Table 8 on this page reports the amount of these T. & R. funds flowed through the teaching hospitals as reimbursement to the universities for medical and dental services provided by geographic full-time academic staff.



BROCK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: BROCK

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING		OTHER (NON- CREDIT) (3)	ANCILLARY ENTERPRISES			SPONSORED TRUST AND RESEARCH ENDOWMENT (8)	CAPITAL (9)			
	UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)		UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)						
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	63,642	0	1,579	11,078	0	76,299	2,367	1,399	1,851	81,916	2,497
2. TOTAL EXPENSE (FROM TABLE 3)	65,857	0	945	10,668	0	77,470	2,647	952	2,083	83,152	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	-2,215	0	634	410	0	-1,171	-280	447	-232	-1,236	2,497
5. NET RECONCILING ITEMS	1,107	0	-634	-410	0	63	0	-330	15,628	15,361	330
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,108	0	0	0	0	-1,108	-280	117	15,396	14,125	2,827
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	180	-180	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-928	-180	0	0	0	-1,108	-280	117	15,396	14,125	2,827
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	277	906	0	0	0	1,183	2,405	53	-3,307	334	9,180
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-651	726	0	0	0	75	2,125	170	12,089	14,459	12,007

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON- EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)		33,203	0	0	33,203	0	0	0	0
(II) NON-FORMULA GRANTS		1,133	0	216	1,349	50	0	0	0
(III) OTHER MET GRANTS AND CONTRACTS		0	0	0	0	0	0	0	0
(B) OTHER ONTARIO GRANTS AND CONTRACTS		0	0	0	0	47	0	663	890
TOTAL ONTARIO GRANTS		34,336	0	216	34,552	97	0	663	890
(C) FEDERAL		0	0	0	0	1,598	0	295	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		27,708	0	0	27,708	0	0	0	0
(B) TUITION NON-CREDIT		0	1,579	0	1,579	0	0	0	0
(C) MISCELLANEOUS		1,238	0	71	1,309	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		0	0	0	0	672	1,069	410	1,258
5. SALES OF SERVICE AND PRODUCTS		0	0	10,791	10,791	0	0	0	0
6. INVESTMENT INCOME		360	0	0	360	0	330	157	349
7. MISCELLANEOUS		0	0	0	0	0	0	326	0
TOTAL		63,642	1,579	11,078	76,299	2,367	1,399	1,851	2,497

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION & RESEARCH (C) OTHER SALARIES AND WAGES	25,714 2,115 16,247	0 815 0	0 0 1,831	25,714 2,930 18,078	0 1,311 0	0 0 0	0 0 0	25,714 4,241 18,078
TOTAL SALARIES AND WAGES	44,076	815	1,831	46,722	1,311	0	0	48,033
2. EMPLOYEE BENEFITS	7,766	12	287	8,065	146	0	0	8,211
TOTAL SALARIES AND BENEFITS	51,842	827	2,118	54,787	1,457	0	0	56,244
3. LIBRARY ACQUISITIONS	1,500	0	0	1,500	0	0	0	1,500
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,965	0	867	2,832	356	0	0	3,208
5. OPERATIONAL SUPPLIES & EXPENSES	4,415	118	321	4,854	586	0	0	5,440
6. COST OF GOODS SOLD	0	0	4,038	4,038	0	0	0	4,038
7. UTILITIES	2,552	0	269	2,821	0	0	0	2,821
8. MUNICIPAL TAXES	557	0	0	557	0	0	0	557
9. RENOVATIONS AND ALTERATIONS	147	0	0	147	0	0	0	147
10. EXTERNALLY CONTRACTED SERVICES	434	0	0	434	0	0	0	434
11. SCHOLARSHIPS, BURSARIES, ETC.	1,536	0	0	1,536	0	788	0	2,304
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	2,172	2,172	0	0	0	2,172
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	2,083	2,083
15. MISCELLANEOUS	1,268	0	504	1,772	248	184	0	2,204
16. INTERNAL COST ALLOCATIONS	-359	0	359	0	0	0	0	0
TOTAL	65,857	945	10,668	77,470	2,647	952	2,083	83,152

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	25,714	0	25,714	0	0	0	0	0	0	25,714
(B) OTHER INSTRUCTION & RESEARCH	2,115	0	2,115	0	0	0	0	0	0	2,115
(C) OTHER SALARIES AND WAGES	4,482	0	4,482	2,139	1,648	910	3,239	3,231	578	16,247
TOTAL SALARIES AND WAGES	32,311	0	32,311	2,139	1,648	910	3,239	3,231	578	44,076
2. EMPLOYEE BENEFITS	5,240	0	5,240	408	312	161	733	810	101	7,766
TOTAL SALARIES AND BENEFITS	37,551	0	37,551	2,548	1,960	1,071	3,992	4,041	679	51,842
3. LIBRARY ACQUISITIONS	0	0	0	1,500	0	0	0	0	0	1,500
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	553	0	553	125	848	0	188	271	0	1,965
5. OPERATIONAL SUPPLIES & EXPENSES	1,696	0	1,696	48	202	451	885	614	519	4,415
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	27	0	0	2,525	0	2,552
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	557	0	557
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	147	0	147
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	42	0	0	0	392	0	434
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,536	0	0	0	1,536
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	511	0	511	8	25	0	328	66	330	1,268
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-359	0	0	-359
TOTAL	40,311	0	40,311	4,271	3,062	3,058	5,014	8,613	1,528	65,857

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

	OPERATING						ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI- BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE- MENTS (8)	PURCHASE ORDER COMMIT- MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	726	0	0	0	726	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	906	0	0	0	906	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	-180	0	0	0	-180	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	906	0	0	0	906	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	726	0	0	0	726	0	0	0	0

CARLETON

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON- EXPENDABLE TRUST AND ENDOWMENT	
	OPERATING		OTHER (NON- CREDIT)	ANCILLARY ENTERPRISES		SUBTOTAL (6)	SPONSORED TRUST AND RESEARCH ENDOWMENT CAPITAL				
	UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	(3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)		(7)	(8)			
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	143,897	0	-15	21,114	0	164,996	26,670	3,561	2,488	197,715	6,990
2. TOTAL EXPENSE (FROM TABLE 3)	140,521	0	1	20,890	0	161,412	26,539	1,815	4,962	194,728	0
3. LUMP SUM PAYMENTS	7,209	0	0	0	0	7,209	0	0	0	7,209	0
4. NET REVENUE (EXPENSE)	-3,833	0	-16	224	0	-3,625	131	1,746	-2,474	-4,222	6,990
5. NET RECONCILING ITEMS	952	0	16	-1,259	0	-291	-318	5,756	103	5,250	-6,756
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-2,881	0	0	-1,033	0	-3,916	-187	7,502	-2,371	1,028	234
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,539	0	0	172	0	-1,367	547	-7,510	1,886	-6,444	6,444
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,760	1,760	0	321	-321	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-6,180	1,760	0	-542	-321	-5,283	360	-8	-485	-5,416	6,678
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-28,566	3,901	0	-6,732	1,722	-29,585	3,617	27	-552	-26,493	15,892
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-34,746	5,751	0	-7,274	1,401	-34,868	3,977	19	-1,037	-31,909	22,570

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MET										
(I) FORMULA (BASIC GRANT)		73,811	0	0	73,811	0	0	0	73,811	0
(II) NON-FORMULA GRANTS		3,743	0	272	4,015	0	0	839	4,854	0
(III) OTHER MET GRANTS AND CONTRACTS		0	0	0	0	109	0	705	814	3,378
(B) OTHER ONTARIO GRANTS AND CONTRACTS		165	0	81	246	1,865	0	30	2,141	0
TOTAL ONTARIO GRANTS		77,719	0	353	78,072	1,974	0	1,574	81,620	3,378
(C) FEDERAL		481	0	47	528	14,450	220	705	15,903	0
(D) MUNICIPAL		0	0	0	0	56	0	0	56	0
(E) OTHER		0	0	0	0	1,521	0	0	1,521	0
2. FEES (A) TUITION CREDIT		53,280	0	0	53,280	0	0	0	53,280	0
(B) TUITION NON-CREDIT		0	-99	0	-99	0	0	0	-99	0
(C) MISCELLANEOUS		4,551	0	5,624	10,175	0	0	0	10,175	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		5,455	0	150	5,605	8,669	2,048	0	16,322	3,400
5. SALES OF SERVICE AND PRODUCTS		0	0	14,431	14,431	0	0	0	14,431	0
6. INVESTMENT INCOME		551	0	25	576	0	1,293	209	2,078	212
7. MISCELLANEOUS		1,860	84	484	2,428	0	0	0	2,428	0
TOTAL		143,897	-15	21,114	164,996	26,670	3,561	2,488	197,715	6,990

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
OBJECT OF EXPENSE							TOTAL (8)
1. SALARIES AND WAGES							
(A) ACADEMIC RANKS	47,641	0	0	47,641	2,904	0	0
(B) OTHER INSTRUCTION & RESEARCH	7,250	0	0	7,250	7,243	640	0
(C) OTHER SALARIES AND WAGES	37,157	0	3,582	40,749	2,631	177	0
TOTAL SALARIES AND WAGES	92,048	0	3,582	95,640	12,778	817	0
2. EMPLOYEE BENEFITS	13,902	0	620	14,522	741	127	0
TOTAL SALARIES AND BENEFITS	105,950	0	4,212	110,162	13,519	944	0
3. LIBRARY ACQUISITIONS	6,936	0	0	6,936	0	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,702	0	933	4,635	2,209	92	117
5. OPERATIONAL SUPPLIES & EXPENSES	5,731	0	1,138	6,869	6,806	130	0
6. COST OF GOODS SOLD	0	0	6,364	6,364	0	0	0
7. UTILITIES	3,912	1	1,483	5,396	38	0	0
8. MUNICIPAL TAXES	1,083	0	169	1,252	0	0	0
9. RENOVATIONS AND ALTERATIONS	1,112	0	833	1,945	9	0	4,156
10. EXTERNALLY CONTRACTED SERVICES	1,555	0	2,117	3,672	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	6,044	0	0	6,044	0	603	0
12. PRINCIPAL & INTEREST REPAYMENTS	28	0	2,088	2,116	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	689
15. MISCELLANEOUS	4,705	0	1,316	6,021	3,858	46	0
16. INTERNAL COST ALLOCATIONS	-237	0	237	0	0	0	0
TOTAL	140,521	1	20,890	161,412	26,539	1,815	4,962
							194,728

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: CARLETON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			CENTRAL COMPUTING LIBRARY AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)						
1. SALARIES AND WAGES									
(A) ACADEMIC RANKS	47,641	0	47,641	0	0	0	0	0	47,641
(B) OTHER INSTRUCTION & RESEARCH	7,250	0	7,250	0	0	0	0	0	7,250
(C) OTHER SALARIES AND WAGES	13,836	0	13,836	5,265	3,014	2,982	4,434	1,673	37,157
TOTAL SALARIES AND WAGES	68,727	0	68,727	5,265	3,014	2,982	4,434	1,673	92,048
2. EMPLOYEE BENEFITS	10,086	0	10,086	824	394	1,156	797	228	13,902
TOTAL SALARIES AND BENEFITS	78,813	0	78,813	6,089	3,431	7,109	5,231	1,901	105,950
3. LIBRARY ACQUISITIONS	0	0	0	6,936	0	0	0	0	6,936
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,567	0	1,567	341	1,001	247	281	46	3,702
5. OPERATIONAL SUPPLIES & EXPENSES	1,850	0	1,850	192	45	668	1,780	706	5,731
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	668	0	3,244	0	3,912
8. MUNICIPAL TAXES	0	0	0	0	0	0	1,083	0	1,083
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	1,112	0	1,112
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	1,555	0	1,555
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	6,044	0	0	6,044
12. PRINCIPAL & INTEREST REPAIRS	0	0	0	0	28	0	0	0	28
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,252	0	1,252	39	6	633	626	531	4,705
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-237	0	0	-237
TOTAL	83,482	0	83,482	13,597	5,151	10,996	14,912	3,184	140,521

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

	OPERATING						ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI- BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE- MENTS (8)	PURCHASE ORDER COMMIT- MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	839	1,398	3,355	28	0	0	5,620	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	571	990	2,390	9	0	0	3,860	321	0	0	321
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	268	508	965	19	0	0	1,760	-321	0	0	-321
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	525	890	2,493	83	0	0	3,991	1,722	0	0	1,722
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	793	1,398	3,458	102	0	0	5,751	1,401	0	0	1,401



GUELPH

INSTITUTION: GUELPH

TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	144,422	0	13,583	43,863	0	201,868	87,651	22,661	3,910	6,777
2. TOTAL EXPENSE (FROM TABLE 3)	135,723	0	13,501	45,637	0	194,861	86,377	6,780	8,826	0
3. LUMP SUM PAYMENTS	686	0	0	0	0	686	0	0	0	0
4. NET REVENUE (EXPENSE)	8,013	0	82	-1,774	0	6,321	1,274	15,901	-4,916	6,777
5. NET RECONCILING ITEMS	13,413	0	-82	3,379	0	16,710	-1,092	-15,901	-4,760	10,107
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	21,426	0	0	1,605	0	23,031	182	0	-9,676	16,884
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-10,791	0	0	-1,065	0	-11,856	-182	0	11,244	79
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-7,490	7,490	0	-234	234	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	3,145	7,490	0	306	234	11,175	0	0	1,568	17,678
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-16,835	15,127	0	-438	250	-1,896	0	0	39,678	72,812
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-13,690	22,617	0	-132	484	9,279	0	0	41,246	90,490

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: GUELPH

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MET										
(I) FORMULA (BASIC GRANT)		83,412	0	0	83,412	0	0	0	83,412	0
(II) NON-FORMULA GRANTS		4,203	0	337	4,540	0	10	1,035	5,585	0
(III) OTHER MET GRANTS AND CONTRACTS		0	0	491	491	125	0	0	616	3,335
(B) OTHER ONTARIO GRANTS AND CONTRACTS		4,670	5,075	0	9,745	49,986	2,422	0	62,153	0
TOTAL ONTARIO GRANTS		92,285	5,075	828	98,188	50,111	2,432	1,035	151,766	3,335
(C) FEDERAL		307	0	0	307	22,531	389	0	23,227	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	324	0	0	324	0
2. FEES										
(A) TUITION CREDIT		45,575	0	0	45,575	0	0	0	45,575	0
(B) TUITION NON-CREDIT		0	4,230	0	4,230	0	0	0	4,230	0
(C) MISCELLANEOUS		2,615	4,278	20,974	27,867	0	0	0	27,867	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		253	0	0	253	14,650	3,796	2,875	21,574	3,134
5. SALES OF SERVICE AND PRODUCTS		0	0	20,525	20,525	0	0	0	20,525	0
6. INVESTMENT INCOME		1,617	0	184	2,001	35	16,064	0	18,100	0
7. MISCELLANEOUS		1,570	0	1,352	2,922	0	0	0	2,922	308
TOTAL		144,422	13,583	43,863	201,868	87,651	22,661	3,910	316,110	6,777

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS			RESTRICTED FUNDS				TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES									
(A) ACADEMIC RANKS		47,879	888	0	48,768	6,436	66	0	55,270
(B) OTHER INSTRUCTION & RESEARCH		5,117	316	0	5,435	10,488	273	0	16,196
(C) OTHER SALARIES AND WAGES		36,485	5,801	10,412	52,698	32,046	416	0	85,160
TOTAL SALARIES AND WAGES		89,481	7,006	10,412	106,901	48,970	755	0	156,626
2. EMPLOYEE BENEFITS		11,822	937	1,660	14,419	6,236	83	0	20,738
TOTAL SALARIES AND BENEFITS		101,303	7,945	12,072	121,320	55,206	838	0	177,364
3. LIBRARY ACQUISITIONS		3,066	115	0	3,183	5	625	0	3,813
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		7,271	686	1,267	9,224	6,817	516	1,121	17,678
5. OPERATIONAL SUPPLIES & EXPENSES		8,060	3,053	5,891	17,004	13,863	809	0	31,676
6. COST OF GOODS SOLD		0	0	9,057	9,057	0	0	0	9,057
7. UTILITIES		4,233	174	5,459	9,866	1,677	2	0	11,545
8. MUNICIPAL TAXES		912	0	106	1,018	0	0	0	1,018
9. RENOVATIONS AND ALTERATIONS		0	0	4,230	4,230	5	12	1,202	5,449
10. EXTERNALLY CONTRACTED SERVICES		3,617	805	745	5,167	2,829	231	0	8,227
11. SCHOLARSHIPS, BURSARIES, ETC.		2,429	0	0	2,429	394	2,773	0	5,596
12. PRINCIPAL & INTEREST REPAYMENTS		0	0	5,458	5,458	0	0	0	5,458
13. LAND AND SITE SERVICES		45	4	6	55	10	0	34	99
14. BUILDINGS		0	0	0	0	0	0	6,469	6,469
15. MISCELLANEOUS		4,785	719	1,346	6,850	5,571	974	0	13,395
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		135,723	13,501	45,637	194,861	66,377	6,780	8,826	296,844

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT SERVICES (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
OBJECT OF EXPENSE										
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	47,879	0	47,879	0	0	0	0	0	0	47,879
(B) OTHER INSTRUCTION & RESEARCH	5,117	0	5,117	0	0	0	0	0	0	5,117
(C) OTHER SALARIES AND WAGES	14,432	0	14,432	3,264	1,416	2,049	4,925	8,290	2,156	36,485
TOTAL SALARIES AND WAGES	67,428	0	67,428	3,264	1,416	2,049	4,925	8,290	2,109	89,481
2. EMPLOYEE BENEFITS										
	8,248	0	8,248	570	217	266	835	1,383	303	11,822
TOTAL SALARIES AND BENEFITS	75,676	0	75,676	3,834	1,633	2,315	5,760	9,673	2,412	101,303
3. LIBRARY ACQUISITIONS	0	0	0	3,068	0	0	0	0	0	3,068
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,216	0	3,216	415	1,747	75	262	1,343	193	7,271
5. OPERATIONAL SUPPLIES & EXPENSES	4,574	0	4,574	281	338	538	166	1,042	1,121	8,080
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,233	0	4,233
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	912	0	912
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	785	0	785	24	38	874	266	1,294	336	3,617
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,429	0	0	0	2,429
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	45	0	45
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,539	0	1,539	85	258	863	585	541	914	4,785
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	85,790	0	85,790	7,707	4,014	7,094	7,059	19,083	4,976	135,743

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (1)	BUDGET APPRO- PRIATIONS (2)	SELF INSURANCE (3)	UNEXPENDED PENSION CONTRI- BUTIONS (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE- MENTS (8)	PURCHASE ORDER COMMIT- MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	6,431	350	15,616	0	484	0	0	484
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	4,246	227	10,654	0	250	0	0	250
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	2,205	123	5,162	0	234	0	0	234
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	4,246	227	10,654	0	250	0	0	250
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	6,431	350	15,616	0	484	0	0	484

LAKEHEAD

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	50,089	0	460	11,561	0	62,090	4,513	1,142	1,852	2,515
2. TOTAL EXPENSE (FROM TABLE 3)	49,499	0	460	12,152	0	62,111	4,674	1,044	1,918	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	570	0	0	-591	0	-21	-161	98	-66	2,515
5. NET RECONCILING ITEMS	0	0	0	12	0	12	0	0	-860	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	570	0	0	-579	0	-9	-161	98	-926	2,515
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-256	0	0	-76	0	-332	198	47	47	40
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-314	314	0	655	-655	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	314	0	0	-655	-341	37	145	-879	2,555
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	-4,572	0	0	-511	-5,083	33	1,571	1,057	5,689
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	-4,258	0	0	-1,166	-5,424	70	1,716	178	8,244

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON- EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MET										
(I) FORMULA (BASIC GRANT)		21,878	0	0	21,878	0	0	0	21,878	0
(II) NON-FORMULA GRANTS		5,482	0	85	5,567	0	0	1,734	7,301	0
(III) OTHER MET GRANTS AND CONTRACTS		161	70	0	231	120	81	0	432	1,115
(B) OTHER ONTARIO GRANTS AND CONTRACTS		4	0	0	4	1,024	0	0	1,028	186
TOTAL ONTARIO GRANTS		27,525	70	85	27,680	1,144	81	1,734	30,639	1,301
(C) FEDERAL		104	80	0	184	2,026	12	0	2,222	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	720	12	0	732	0
2. FEES (A) TUITION CREDIT		20,336	0	0	20,336	0	0	0	20,336	0
(B) TUITION NON-CREDIT		0	256	0	256	0	0	0	256	0
(C) MISCELLANEOUS		860	54	3,776	4,690	0	0	0	4,690	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		441	0	0	441	604	161	30	1,236	1,118
5. SALES OF SERVICE AND PRODUCTS		0	0	7,503	7,503	0	0	0	7,503	0
6. INVESTMENT INCOME		320	0	125	445	0	871	9	1,325	96
7. MISCELLANEOUS		483	0	72	555	19	5	79	658	0
TOTAL		50,069	460	11,561	62,090	4,513	1,142	1,852	69,597	2,515

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
1. SALARIES AND WAGES							
(A) ACADEMIC RANKS	17,627	180	0	17,807	466	0	0
(B) OTHER INSTRUCTION & RESEARCH	3,898	203	0	4,101	1,642	0	0
(C) OTHER SALARIES AND WAGES	12,874	0	1,670	14,544	270	29	0
TOTAL SALARIES AND WAGES	34,399	383	1,670	36,452	2,378	29	0
2. EMPLOYEE BENEFITS	5,584	33	205	5,822	159	2	0
TOTAL SALARIES AND BENEFITS	39,983	416	1,875	42,274	2,537	31	0
3. LIBRARY ACQUISITIONS	1,326	0	0	1,326	8	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,516	6	1,020	2,542	390	18	1,899
5. OPERATIONAL SUPPLIES & EXPENSES	1,556	-232	1,475	2,799	640	0	19
6. COST OF GOODS SOLD	0	0	4,120	4,120	0	0	0
7. UTILITIES	1,755	0	496	2,251	25	0	0
8. MUNICIPAL TAXES	419	0	0	419	0	0	0
9. RENOVATIONS AND ALTERATIONS	45	0	0	45	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	97	0	1,608	1,705	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	839	0	0	839	133	981	0
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	1,526	1,526	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,076	53	138	2,267	941	12	0
16. INTERNAL COST ALLOCATIONS	-113	217	-106	-2	0	2	0
TOTAL	49,499	450	12,152	62,111	4,674	1,044	1,918
							59,747

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAKEHEAD

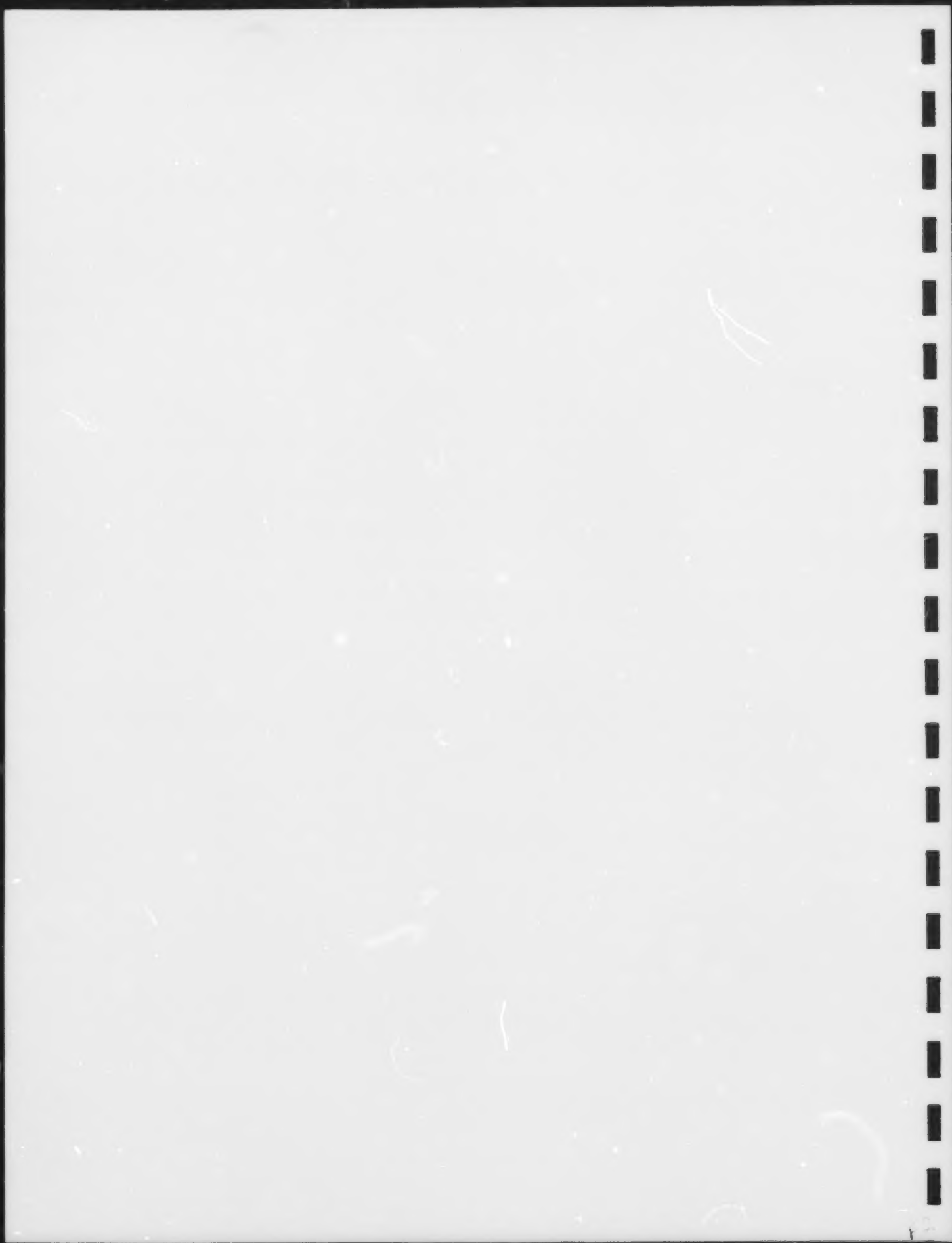
FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			CENTRAL COMPUTING LIBRARY AND COMM. (4)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)						
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION & RESEARCH (C) OTHER SALARIES AND WAGES	17,627 3,898 3,665	0 0 0	17,627 3,898 3,665	0 0 1,462	0 0 1,437	0 0 2,590	0 0 2,724	0 0 321	17,627 3,898 12,874
TOTAL SALARIES AND WAGES	25,190	0	25,190	1,462	1,437	2,590	2,724	321	34,399
2. EMPLOYEE BENEFITS	3,809	0	3,809	255	185	507	527	189	5,584
TOTAL SALARIES AND BENEFITS	28,999	0	28,999	1,717	1,622	3,097	3,251	520	39,983
3. LIBRARY ACQUISITIONS	0	0	0	1,326	0	0	0	0	1,326
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	335	0	335	57	70	51	605	38	1,516
5. OPERATIONAL SUPPLIES & EXPENSES	1,035	0	1,035	10	312	184	-221	138	1,556
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	131	0	1,624	0	1,755
8. MUNICIPAL TAXES	0	0	0	0	0	0	419	0	419
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	45	0	45
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	18	0	0	79	0	97
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	839	0	0	0	839
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,056	0	1,056	7	72	84	284	498	2,076
16. INTERNAL COST ALLOCATIONS	-17	0	-17	0	0	-176	80	0	-113
TOTAL	31,408	0	31,408	3,135	1,428	3,450	5,957	1,194	49,499

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

	OPERATING						ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI- BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE- MENTS (8)	PURCHASE ORDER COMMIT- MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	97	0	77	0	0	140	314	190	0	62	252
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	907	907
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	97	0	77	0	0	140	314	190	0	-845	-655
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	961	0	371	250	0	-6,154	-4,572	-319	0	-192	-511
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,058	0	448	250	0	-6,014	-4,258	-129	0	-1,037	-1,166



LAURENTIAN

INSTITUTION: LAURENTIAN

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

TABLE 1

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS		TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	ANCILLARY ENTERPRISES UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	53,950	0	290	6,145	0	60,385	7,589	2,242 734	2,600
2. TOTAL EXPENSE (FROM TABLE 3)	52,204	0	290	6,152	0	58,646	7,473	2 29 1,400	0
3. LUMP SUM PAYMENTS	227	0	0	0	0	227	0	0 0 0	0
4. NET REVENUE (EXPENSE)	1,519	0	0	-7	0	1,512	116	13 -666	2,600
5. NET RECONCILING ITEMS	-2,107	0	0	-774	0	-2,881	-6,566	-2,901 -1,766	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-588	0	0	-781	0	-1,369	-6,450	-2,888 -2,432	2,600
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-886	0	0	-10	0	-896	267	211 395	25
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	6	-6	0	1	-1	0	0	0 0 0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-1,470	-6	0	-790	-1	-2,267	-6,183	-2,677 -2,037	2,625
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-2,246	2,116	0	236	555	663	6,183	2,677 2,037	5,397
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-3,716	2,112	0	-554	554	-1,604	0	0 0 0	8,022

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAURENTIAN

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)		24,100	0	0	24,100	0	0	24,100	0
(II) NON-FORMULA GRANTS		10,022	0	0	10,022	0	0	10,259	0
(III) OTHER MET GRANTS AND CONTRACTS		936	0	0	936	91	353	1,380	1,095
(B) OTHER ONTARIO GRANTS AND CONTRACTS		0	0	0	0	1,051	168	1,465	0
TOTAL ONTARIO GRANTS		35,058	0	0	35,058	1,142	521	37,204	1,095
(C) FEDERAL		14	0	0	14	2,790	212	3,262	0
(D) MUNICIPAL		0	0	0	0	34	1	35	0
(E) OTHER		0	0	0	0	10	0	10	0
2. FEES (A) TUITION CREDIT		14,930	0	0	14,930	0	0	14,930	0
(B) TUITION NON-CREDIT		0	290	0	290	0	0	290	0
(C) MISCELLANEOUS		835	0	2,348	3,183	0	0	3,183	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		765	0	0	765	3,119	661	4,565	1,156
5. SALES OF SERVICE AND PRODUCTS		0	0	3,797	3,797	0	0	3,797	0
6. INVESTMENT INCOME		1,554	0	0	1,554	131	540	2,230	349
7. MISCELLANEOUS		794	0	0	794	363	287	1,444	0
TOTAL		53,950	280	6,145	60,385	7,589	2,242	70,950	2,600

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			RESTRICTED FUNDS				
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION & RESEARCH (C) OTHER SALARIES AND WAGES	21,140 742 13,233	0 0 210	0 0 1,150	21,140 742 14,593	149 498 3,497	0 16 805	0 0 0	21,289 1,256 18,895
TOTAL SALARIES AND WAGES	35,115	210	1,150	36,475	4,144	821	0	41,440
2. EMPLOYEE BENEFITS	5,986	14	164	6,164	408	76	0	6,648
TOTAL SALARIES AND BENEFITS	41,101	224	1,314	42,639	4,552	897	0	48,088
3. LIBRARY ACQUISITIONS	1,181	0	0	1,181	7	0	0	1,188
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,017	0	208	1,225	853	71	0	2,149
5. OPERATIONAL SUPPLIES & EXPENSES	2,057	66	756	2,879	804	415	0	4,098
6. COST OF GOODS SOLD	0	0	2,418	2,418	0	0	0	2,418
7. UTILITIES	1,715	0	301	2,016	33	16	0	2,065
8. MUNICIPAL TAXES	340	0	0	340	0	0	0	340
9. RENOVATIONS AND ALTERATIONS	259	0	110	369	13	0	0	382
10. EXTERNALLY CONTRACTED SERVICES	1,105	0	145	1,250	0	0	0	1,250
11. SCHOLARSHIPS, BURSARIES, ETC.	1,907	0	0	1,907	6	389	0	2,302
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	406	406	0	0	0	406
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	1,400	1,400
15. MISCELLANEOUS	1,906	0	110	2,016	1,205	441	0	3,662
16. INTERNAL COST ALLOCATIONS	-384	0	384	0	0	0	0	0
TOTAL	52,204	290	6,152	58,646	7,473	2,229	1,400	69,748

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAURENTIAN

FUNCTIONAL AREA OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH			CENTRAL COMPUTING LIBRARY AND COMM.				PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)			
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION & RESEARCH (C) OTHER SALARIES AND WAGES	21,140 742 4,875	0 0 0	21,140 742 4,875	0 0 1,544	0 0 860	0 0 1,048	0 0 2,956	0 0 1,417	0 0 533	21,140 742 13,233
TOTAL SALARIES AND WAGES	26,757	0	26,757	1,544	860	1,048	2,956	1,417	533	35,115
2. EMPLOYEE BENEFITS	4,483	0	4,483	280	155	176	507	290	95	5,986
TOTAL SALARIES AND BENEFITS	31,240	0	31,240	1,824	1,015	1,224	3,463	1,707	628	41,101
3. LIBRARY ACQUISITIONS	0	0	0	1,181	0	0	0	0	0	1,181
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	386	0	386	0	374	29	41	156	19	1,017
5. OPERATIONAL SUPPLIES & EXPENSES	895	0	895	146	96	95	366	136	323	2,057
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	65	0	0	1,650	0	1,715
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	340	0	340
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	259	0	259
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	50	31	0	21	1,003	0	1,105
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,907	0	0	0	1,907
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	475	0	475	3	51	406	422	285	264	1,906
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-384	0	0	-384
TOTAL	33,006	0	33,006	3,204	1,632	3,661	3,929	5,538	1,234	52,204

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (1)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI- BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE- MENTS (8)	PURCHASE ORDER COMMIT- MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALES) FOR THE YEAR	0	348	1,395	0	0	44	50	0	0	50
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	464	1,329	0	0	0	51	0	0	51
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	-116	66	0	0	44	-1	0	0	-1
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	464	1,329	250	0	75	555	0	0	555
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	348	1,395	250	0	119	554	0	0	554

ALGOMA

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	6,156	0	0	0	730	0	6,886	0	360	29
2. TOTAL EXPENSE (FROM TABLE 3)	6,624	0	0	0	748	0	7,372	0	360	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	-468	0	0	-18	0	-486	0	0	0	29
5. NET RECONCILING ITEMS	138	0	0	0	0	138	0	0	0	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-330	0	0	-18	0	-348	0	0	0	29
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-330	0	0	-18	0	-348	0	0	0	29
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-286	0	0	-68	0	-354	0	0	-2	740
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-616	0	0	-86	0	-702	0	0	-2	769

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ALGOMA

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MET										
(I) FORMULA (BASIC GRANT)		2,772	0	0	2,772	0	0	0	2,772	0
(II) NON-FORMULA GRANTS		1,165	0	0	1,165	0	0	297	1,462	0
(III) OTHER MET GRANTS AND CONTRACTS		0	0	0	0	0	0	0	0	14
(B) OTHER ONTARIO GRANTS AND CONTRACTS		0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		3,937	0	0	3,937	0	0	297	4,234	14
(C) FEDERAL		3	0	0	3	0	0	63	66	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		2,098	0	0	2,098	0	0	0	2,098	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		31	0	97	128	0	0	0	128	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		18	0	0	18	0	0	0	18	15
5. SALES OF SERVICE AND PRODUCTS		0	0	633	633	0	0	0	633	0
6. INVESTMENT INCOME		1	0	0	1	0	0	0	1	0
7. MISCELLANEOUS		58	0	0	58	0	0	0	58	0
TOTAL		6,156	0	730	6,886	0	0	360	7,246	29

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ALGOMA

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION & RESEARCH (C) OTHER SALARIES AND WAGES	2,192 526 2,160	0 0 0	0 0 159	2,192 526 2,319	0 0 0	0 0 0	0 0 0	2,192 526 2,319
TOTAL SALARIES AND WAGES	4,878	0	159	5,037	0	0	0	5,037
2. EMPLOYEE BENEFITS	758	0	30	788	0	0	0	788
TOTAL SALARIES AND BENEFITS	5,636	0	189	5,825	0	0	0	5,825
3. LIBRARY ACQUISITIONS	129	0	0	129	0	0	0	129
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	72	0	32	104	0	0	0	104
5. OPERATIONAL SUPPLIES & EXPENSES	198	0	32	231	0	0	0	231
6. COST OF GOODS SOLD	0	0	250	250	0	0	0	250
7. UTILITIES	92	0	56	148	0	0	0	148
8. MUNICIPAL TAXES	43	0	0	43	0	0	0	43
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	26	0	2	28	0	0	0	28
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL & INTEREST REPAYMENTS	22	0	127	149	0	0	0	149
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	360	360
15. MISCELLANEOUS	405	0	60	465	0	0	0	465
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	6,624	0	748	7,372	0	0	360	7,732

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ALCOWA

FUNCTIONAL AREA OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH			CENTRAL COMPUTING LIBRARY AND COMM. (4)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)						
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION & RESEARCH (C) OTHER SALARIES AND WAGES	2,192 526 0	0 0 0	2,192 526 0	0 0 400	0 0 311	0 0 870	0 0 380	0 0 101	2,192 526 2,160
TOTAL SALARIES AND WAGES	2,718	0	2,718	400	311	870	380	101	4,878
2. EMPLOYEE BENEFITS	389	0	389	87	18	127	70	19	758
TOTAL SALARIES AND BENEFITS	3,107	0	3,107	487	359	997	450	120	5,636
3. LIBRARY ACQUISITIONS	0	0	0	129	0	0	0	0	129
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	0	37	10	15	7	72
5. OPERATIONAL SUPPLIES & EXPENSES	3	0	3	16	25	2	64	57	199
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	4	0	0	88	92
8. MUNICIPAL TAXES	0	0	0	0	0	0	43	0	43
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	26	0	26
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	22	0	0	22
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	97	0	97	0	0	45	125	32	405
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0
TOTAL	3,207	0	3,207	632	182	1,223	703	261	6,624

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

	OPERATING						ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI- BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE- MENTS (8)	PURCHASE ORDER COMMIT- MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0



HEARST

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON- EXPENDABLE TRUST AND ENDOWMENT
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,815	0	0	57	0	1,872	0	0	1,947	0
2. TOTAL EXPENSE (FROM TABLE 3)	1,959	0	0	53	0	2,012	0	0	2,087	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	-144	0	0	4	0	-140	0	0	-140	0
5. NET RECONCILING ITEMS	65	0	0	0	0	65	0	0	65	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-79	0	0	4	0	-75	0	0	-75	0
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-79	0	0	4	0	-75	0	0	-75	0
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	291	0	0	-1	0	290	0	0	290	0
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	212	0	0	3	0	215	0	0	215	0

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MET										
(I) FORMULA (BASIC GRANT)		469	0	0	469	0	0	0	469	0
(II) NON-FORMULA GRANTS		1,056	0	0	1,056	0	0	0	1,056	0
(III) OTHER MET GRANTS AND CONTRACTS		0	0	0	0	0	0	75	75	0
(B) OTHER ONTARIO GRANTS AND CONTRACTS		0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		1,525	0	0	1,525	0	0	75	1,600	0
(C) FEDERAL		0	0	0	0	0	0	0	0	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		252	0	0	252	0	0	0	252	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		6	0	22	28	0	0	0	28	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		0	0	0	0	0	0	0	0	0
5. SALES OF SERVICE AND PRODUCTS		0	0	35	35	0	0	0	35	0
6. INVESTMENT INCOME		7	0	0	7	0	0	0	7	0
7. MISCELLANEOUS		25	0	0	25	0	0	0	25	0
TOTAL		1,815	0	57	1,872	0	0	75	1,947	0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS			RESTRICTED FUNDS			TOTAL (8)	
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		CAPITAL (7)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION & RESEARCH (C) OTHER SALARIES AND WAGES		703 2 512	0 0 0	0 0 0	703 2 512	0 0 0	0 0 0	0 0 0	703 2 512
TOTAL SALARIES AND WAGES		1,217	0	0	1,217	0	0	0	1,217
2. EMPLOYEE BENEFITS		232	0	0	232	0	0	0	232
TOTAL SALARIES AND BENEFITS		1,449	0	0	1,449	0	0	0	1,449
3. LIBRARY ACQUISITIONS		35	0	0	35	0	0	0	35
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		91	0	0	91	0	0	0	91
5. OPERATIONAL SUPPLIES & EXPENSES		44	0	0	44	0	0	0	44
6. COST OF GOODS SOLD		0	0	31	31	0	0	0	31
7. UTILITIES		41	0	0	41	0	0	0	41
8. MUNICIPAL TAXES		5	0	0	5	0	0	0	5
9. RENOVATIONS AND ALTERATIONS		12	0	0	12	0	0	0	12
10. EXTERNALLY CONTRACTED SERVICES		0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.		38	0	0	38	0	0	0	38
12. PRINCIPAL & INTEREST REPAYMENTS		2	0	0	2	0	0	0	2
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	75	75
15. MISCELLANEOUS		242	0	22	264	0	0	0	264
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		1,959	0	53	2,012	0	0	75	2,087

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: HEARST

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)						
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION & RESEARCH (C) OTHER SALARIES AND WAGES	703 2 77	0 0 0	703 2 77	0 0 76	0 0 0	0 0 351	0 0 8	0 0 0	703 2 512
TOTAL SALARIES AND WAGES	782	0	782	76	0	351	8	0	1,217
2. EMPLOYEE BENEFITS	152	0	152	13	0	66	1	0	232
TOTAL SALARIES AND BENEFITS	934	0	934	89	0	417	9	0	1,449
3. LIBRARY ACQUISITIONS	0	0	0	35	0	0	0	0	35
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	50	0	50	6	0	35	0	0	91
5. OPERATIONAL SUPPLIES & EXPENSES	17	0	17	1	0	25	1	0	44
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	37	0	4	0	41
8. MUNICIPAL TAXES	0	0	0	0	0	0	5	0	5
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	12	0	12
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	38	0	0	0	38
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	2	0	0	2
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	131	0	131	0	0	27	84	0	242
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0
TOTAL	1,132	0	1,132	131	37	506	115	0	1,959

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1968
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- MENTS (1)	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- MENTS (8)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI- BUTIONS (5)	OTHER (6)	TOTAL (7)	OTHER (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0



MCMASTER

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	ANCILLARY ENTERPRISES UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)		SPONSORED RESEARCH ENDOWMENT (7)	TRUST AND ENDOWMENT (8)	CAPITAL ENDOWMENT (9)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	176,901	0	1,380	33,497	0	211,778	78,419	35,718	3,939	329,854	19,263
2. TOTAL EXPENSE (FROM TABLE 3)	164,484	0	1,312	31,670	0	197,466	78,660	28,500	5,252	309,878	0
3. LUMP SUM PAYMENTS	-2,842	0	0	0	0	-2,842	0	0	0	-2,842	0
4. NET REVENUE (EXPENSE)	15,259	0	68	1,827	0	17,154	-241	7,218	-1,313	22,818	19,263
5. NET RECONCILING ITEMS	29	0	-68	-428	0	-467	0	0	240	-227	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	15,288	0	0	1,399	0	16,687	-241	7,218	-1,073	22,591	19,263
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-171	0	0	-518	0	-689	0	-3,348	4,037	0	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-8,951	8,951	0	-881	881	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	6,166	8,951	0	0	881	15,998	-241	3,870	2,964	22,591	19,263
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-9,841	9,591	0	0	1,910	1,660	4,478	28,023	5,980	40,141	105,521
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-3,675	18,542	0	0	2,791	17,658	4,237	31,893	8,944	62,732	124,784

Note: In addition to the above revenue and expenses, \$3,077 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: McMASTER

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO NET										
(I) FORMULA (BASIC GRANT)		91,971	0	0	91,971	0	0	0	91,971	0
(II) NON-FORMULA GRANTS		6,164	0	246	6,410	0	0	2,483	8,893	0
(III) OTHER NET GRANTS AND CONTRACTS		0	0	0	0	88	200	46	334	3,826
(B) OTHER ONTARIO GRANTS AND CONTRACTS		259	0	0	259	11,151	0	0	11,410	0
TOTAL ONTARIO GRANTS		98,394	0	246	98,640	11,239	200	2,529	112,608	3,826
(C) FEDERAL		0	0	0	0	39,424	0	46	39,470	0
(D) MUNICIPAL		0	0	0	0	286	0	0	286	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES										
(A) TUITION CREDIT		52,792	0	0	52,792	0	0	0	52,792	0
(B) TUITION NON-CREDIT		0	1,380	0	1,380	0	0	0	1,380	0
(C) MISCELLANEOUS		3,836	0	9,896	13,532	0	0	0	13,532	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		0	0	0	0	27,415	14,713	0	42,128	15,437
5. SALES OF SERVICE AND PRODUCTS		0	0	22,789	22,789	0	0	0	22,789	0
6. INVESTMENT INCOME		3,717	0	-1	3,716	55	20,805	1,364	25,840	0
7. MISCELLANEOUS		18,362	0	567	18,929	0	0	0	18,929	0
TOTAL		176,901	1,380	33,497	211,778	78,419	35,718	3,939	329,854	19,263

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION & RESEARCH (C) OTHER SALARIES AND WAGES	51,260 6,236 44,761	396 0 439	0 0 8,232	51,656 6,236 53,432	22,224 0 24,863	3,564 0 6,566	0 0 0	77,444 6,236 84,861
TOTAL SALARIES AND WAGES	102,257	835	8,232	111,324	47,087	10,130	0	168,541
2. EMPLOYEE BENEFITS	13,496	76	1,331	14,905	4,505	1,268	0	20,698
TOTAL SALARIES AND BENEFITS	115,753	913	9,563	126,229	51,592	11,418	0	189,239
3. LIBRARY ACQUISITIONS	5,191	0	0	5,191	0	1,433	0	6,624
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	6,208	24	692	6,924	4,678	475	0	12,077
5. OPERATIONAL SUPPLIES & EXPENSES	19,974	203	2,303	22,480	17,208	4,952	0	44,640
6. COST OF GOODS SOLD	0	0	12,205	12,205	0	0	0	12,205
7. UTILITIES	8,065	8	1,215	9,288	16	121	0	9,425
8. MUNICIPAL TAXES	1,046	0	36	1,082	0	0	0	1,082
9. RENOVATIONS AND ALTERATIONS	378	0	1,524	1,902	0	2	5,232	7,136
10. EXTERNALLY CONTRACTED SERVICES	2,116	0	314	2,430	0	0	0	2,430
11. SCHOLARSHIPS, BURSARIES, ETC.	1,934	0	0	1,934	0	8,827	0	10,761
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	3,264	3,264	0	0	0	3,264
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	3,819	164	554	4,537	5,166	1,272	0	10,975
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	164,484	1,312	31,670	197,466	78,660	28,500	5,252	309,878

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1966
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

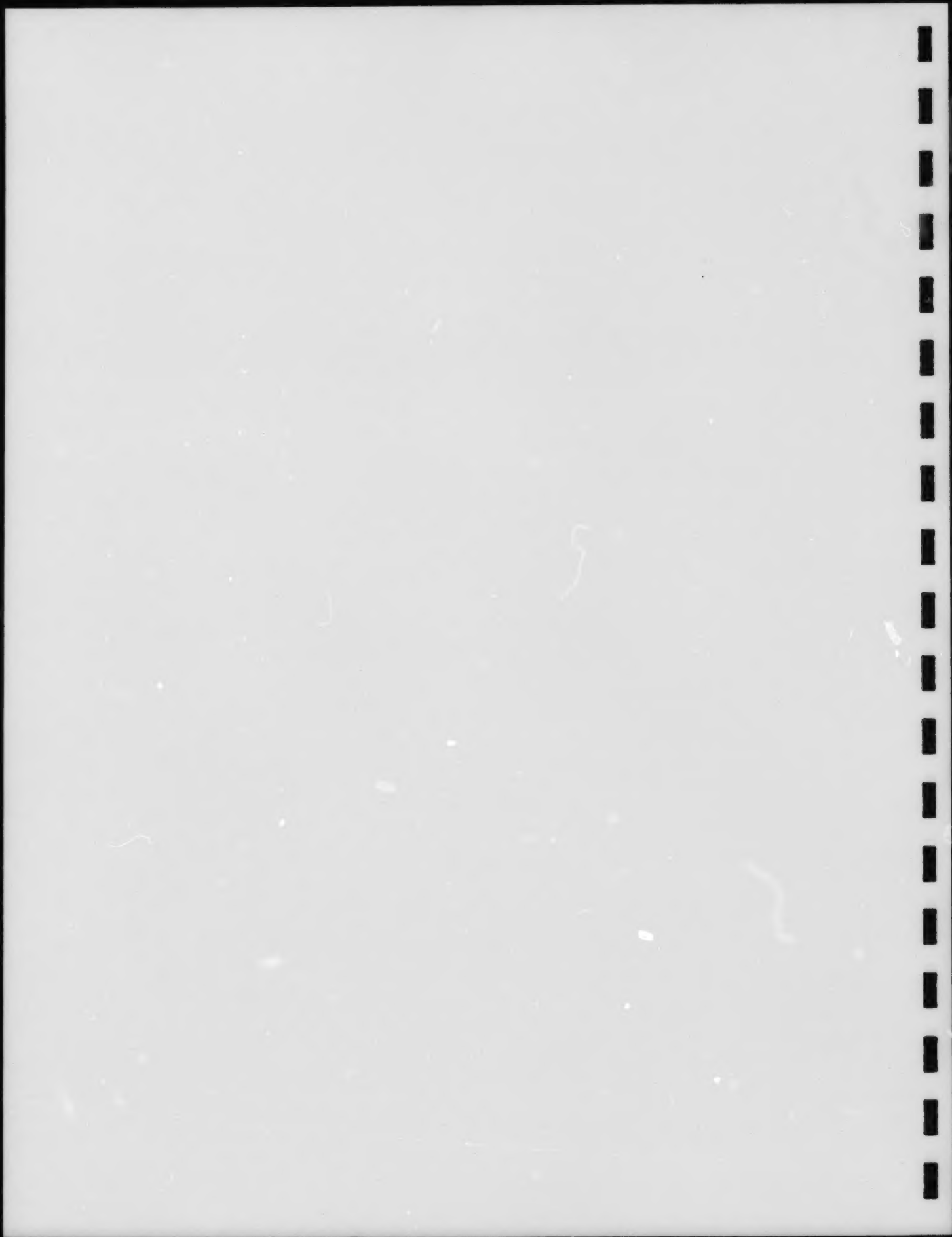
FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY AND COMM. (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION & RESEARCH (C) OTHER SALARIES AND WAGES TOTAL SALARIES AND WAGES	41,453 6,236 14,454 62,143	9,807 0 5,830 15,637	51,260 6,236 20,284 77,780	0 0 5,018 5,018	0 0 3,203 3,203	0 0 3,683 3,683	0 0 6,004 6,004	0 0 5,350 5,350	0 0 1,219 1,219	51,260 6,236 44,761 102,257
2. EMPLOYEE BENEFITS TOTAL SALARIES AND BENEFITS	7,635 69,778	2,675 18,312	10,310 88,090	773 5,791	391 3,594	156 3,841	716 6,720	845 6,195	303 1,522	13,496 115,753
3. LIBRARY ACQUISITIONS	0	0	0	5,191	0	0	0	0	0	5,191
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,650	1,227	2,877	459	1,591	366	550	247	116	6,208
5. OPERATIONAL SUPPLIES & EXPENSES	6,512	6,728	13,240	400	1,146	975	1,636	2,175	402	19,974
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	903	0	0	7,162	0	8,065
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,046	0	1,046
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	378	0	378
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	2,116	0	2,116
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,934	0	0	0	1,934
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,103	769	1,892	73	45	403	464	331	611	3,819
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	79,043	27,056	106,099	11,814	7,276	7,519	9,370	19,650	2,653	164,484

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

	OPERATING						ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI- BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE- MENTS (8)	PURCHASE ORDER COMMIT- MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	12,543	28	0	5,713	18,284	1,460	0	0	1,460
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	8,063	0	0	1,270	9,333	579	0	0	579
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	4,480	28	0	4,443	8,951	881	0	0	881
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	6,063	362	0	1,146	9,591	1,910	0	0	1,910
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	12,543	410	0	5,569	18,542	2,791	0	0	2,791



NIPISSING

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	16,375	0	1,635	1,092	0	19,102	299	524	104	1,213
2. TOTAL EXPENSE (FROM TABLE 3)	16,042	0	1,428	803	0	18,273	300	245	129	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	333	0	207	289	0	829	-1	279	-25	1,213
5. NET RECONCILING ITEMS	-306	0	0	0	0	-306	0	0	0	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	27	0	207	289	0	523	-1	279	-25	1,213
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-88	0	-207	-9	0	-304	24	255	25	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	61	-61	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	-61	0	280	0	219	23	534	0	1,213
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	247	61	0	0	0	308	119	3,955	0	1,477
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	247	0	0	280	0	527	142	4,489	0	2,690

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: NIPISSING

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MET										
(I) FORMULA (BASIC GRANT)		6,359	0	0	6,359	0	0	0	6,359	0
(II) NON-FORMULA GRANTS		1,338	0	95	1,433	0	0	104	1,537	0
(III) OTHER MET GRANTS AND CONTRACTS		63	0	0	63	0	0	0	63	651
(B) OTHER ONTARIO GRANTS AND CONTRACTS		61	234	0	295	28	0	0	323	0
TOTAL ONTARIO GRANTS		7,821	234	95	8,150	28	0	104	8,282	651
(C) FEDERAL		63	0	0	63	230	0	0	293	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	41	0	0	41	0
2. FEES										
(A) TUITION CREDIT		6,671	0	0	6,671	0	0	0	6,671	0
(B) TUITION NON-CREDIT		0	1,364	0	1,364	0	0	0	1,364	0
(C) MISCELLANEOUS		676	4	0	680	0	0	0	680	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		0	0	0	0	0	383	0	383	562
5. SALES OF SERVICE AND PRODUCTS		0	0	997	997	0	0	0	997	0
6. INVESTMENT INCOME		246	0	0	246	0	141	0	387	0
7. MISCELLANEOUS		888	33	0	931	0	0	0	931	0
TOTAL		16,375	1,635	1,092	19,102	289	524	104	20,029	1,213

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	5,691	839	0	6,530	40	0	0	6,570
(B) OTHER INSTRUCTION & RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	3,875	167	77	4,119	40	0	0	4,159
TOTAL SALARIES AND WAGES	9,566	1,006	77	10,649	80	0	0	10,729
2. EMPLOYEE BENEFITS	1,654	114	13	1,781	3	0	0	1,784
TOTAL SALARIES AND BENEFITS	11,220	1,120	90	12,430	83	0	0	12,513
3. LIBRARY ACQUISITIONS	298	0	0	298	0	0	0	298
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	474	0	45	519	0	0	0	519
5. OPERATIONAL SUPPLIES & EXPENSES	1,102	257	5	1,364	61	8	0	1,433
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	70	0	87	157	0	0	0	157
8. MUNICIPAL TAXES	119	0	0	119	0	0	0	119
9. RENOVATIONS AND ALTERATIONS	102	0	95	197	0	0	104	301
10. EXTERNALLY CONTRACTED SERVICES	1,345	0	0	1,345	0	0	0	1,345
11. SCHOLARSHIPS, BURSARIES, ETC.	328	0	0	328	0	237	0	565
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	428	428	0	0	0	428
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	25	25
15. MISCELLANEOUS	984	51	53	1,088	156	0	0	1,244
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	16,042	1,428	803	18,273	300	245	129	18,947

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1966
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

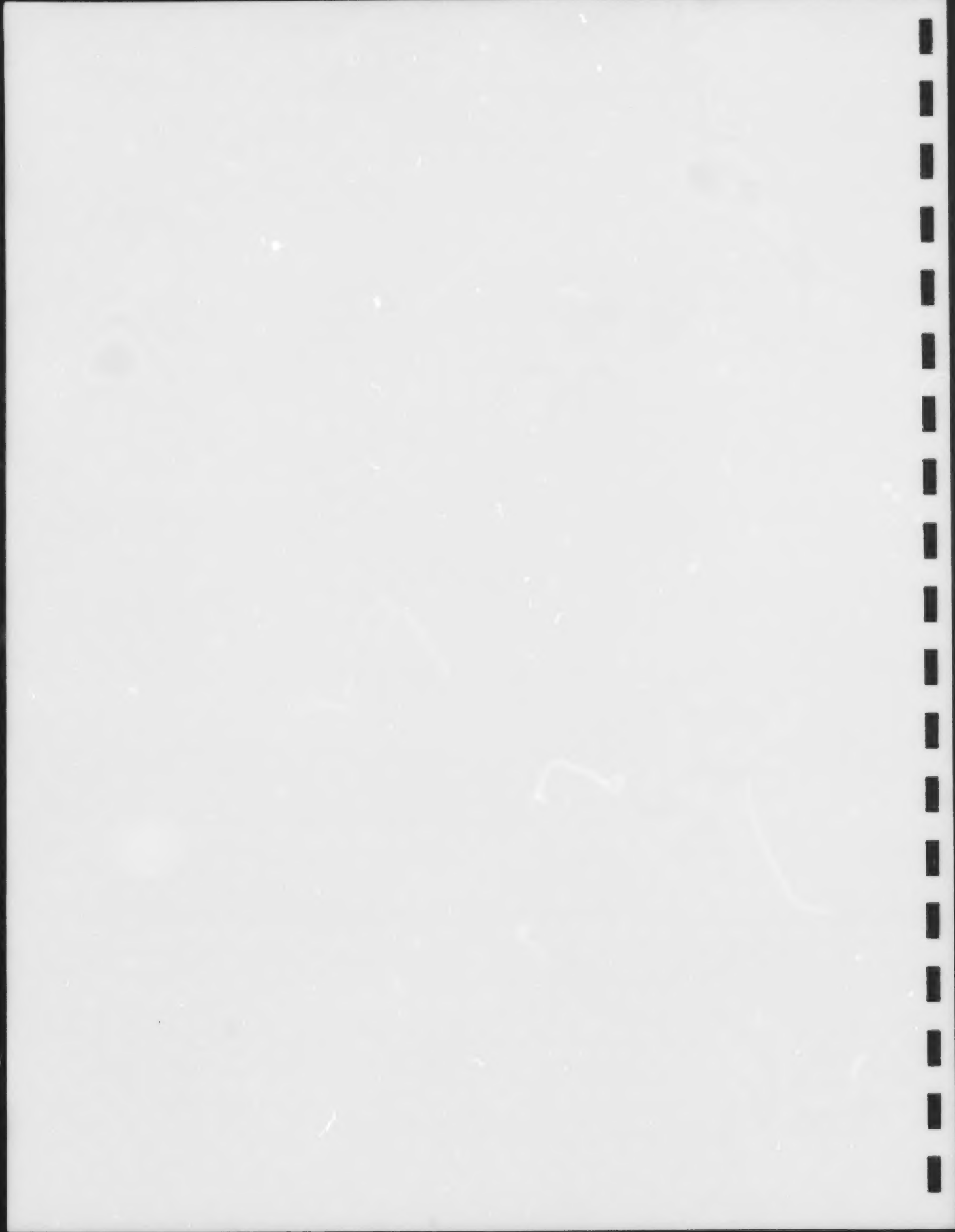
FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			CENTRAL COMPUTING LIBRARY AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)						
1. SALARIES AND WAGES									
(A) ACADEMIC RANKS	5,691	0	5,691	0	0	0	0	0	5,691
(B) OTHER INSTRUCTION & RESEARCH	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	1,344	0	1,344	483	533	882	8	158	3,875
TOTAL SALARIES AND WAGES	7,035	0	7,035	483	533	882	8	158	9,566
2. EMPLOYEE BENEFITS	1,219	0	1,219	68	91	175	0	21	1,654
TOTAL SALARIES AND BENEFITS	8,254	0	8,254	551	624	1,057	8	179	11,220
3. LIBRARY ACQUISITIONS	0	0	0	298	0	0	0	0	298
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	92	0	92	26	85	235	0	16	474
5. OPERATIONAL SUPPLIES & EXPENSES	467	0	467	59	50	255	63	28	1,102
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	70	0	0	0	70
8. MUNICIPAL TAXES	0	0	0	0	0	0	119	0	119
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	102	0	102
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	1,345	0	1,345
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	356	0	356	10	17	229	67	52	984
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0
TOTAL	9,171	0	9,171	944	769	1,361	1,796	275	16,042

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1968
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

	OPERATING						ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI- BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE- MENTS (8)	PURCHASE ORDER COMMIT- MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	61	0	0	0	61	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	-61	0	0	0	-61	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	61	0	0	0	61	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0



O.C.A.D.

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OCAD

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS		TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED TRUST AND RESEARCH ENDOWMENT (7)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	15,336	0	21	153	0	15,510	0	239	171
2. TOTAL EXPENSE (FROM TABLE 3)	14,847	0	13	27	0	14,887	0	1,177	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	489	0	8	126	0	623	0	-938	171
5. NET RECONCILING ITEMS	-467	0	-8	-126	0	-601	0	938	-41
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	22	0	0	0	0	22	0	0	130
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	22	0	0	0	0	22	0	0	130
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-218	0	0	0	0	-218	0	0	212
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-196	0	0	0	0	-196	0	0	342

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1956
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OCAD

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)		7,436	0	0	7,436	0	0	7,436	0
(II) NON-FORMULA GRANTS		281	0	0	281	0	0	358	0
(III) OTHER MET GRANTS AND CONTRACTS		0	0	0	0	0	0	31	119
(B) OTHER ONTARIO GRANTS AND CONTRACTS		0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS		7,717	0	0	7,717	0	0	7,825	119
(C) FEDERAL		0	0	0	0	0	0	31	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0
2. FEES									
(A) TUITION CREDIT		6,312	0	0	6,312	0	0	6,312	0
(B) TUITION NON-CREDIT		0	21	0	21	0	0	21	0
(C) MISCELLANEOUS		610	0	0	610	0	0	610	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		391	0	0	391	0	173	664	52
5. SALES OF SERVICE AND PRODUCTS		0	0	153	153	0	0	153	0
6. INVESTMENT INCOME		150	0	0	150	0	0	150	0
7. MISCELLANEOUS		156	0	0	156	0	0	156	0
TOTAL		15,336	21	153	15,510	0	173	15,922	171

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OCAD

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION & RESEARCH (C) OTHER SALARIES AND WAGES	5,987 290 3,550	10 0 0	0 0 0	5,997 290 3,550	0 0 0	0 0 0	0 0 0	5,997 290 3,550
TOTAL SALARIES AND WAGES	9,827	10	0	9,837	0	0	0	9,837
2. EMPLOYEE BENEFITS	1,612	0	0	1,612	0	0	0	1,612
TOTAL SALARIES AND BENEFITS	11,439	10	0	11,449	0	0	0	11,449
3. LIBRARY ACQUISITIONS	99	0	0	99	0	0	0	99
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	51	0	0	51	0	0	449	500
5. OPERATIONAL SUPPLIES & EXPENSES	1,360	3	2	1,365	0	0	0	1,365
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	385	0	0	385	0	0	0	385
8. MUNICIPAL TAXES	122	0	0	122	0	0	0	122
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	726	726
10. EXTERNALLY CONTRACTED SERVICES	259	0	25	284	0	0	0	284
11. SCHOLARSHIPS, BURSARIES, ETC.	259	0	0	259	0	173	0	432
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	853	0	0	853	0	0	0	853
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	14,847	13	27	14,887	0	173	1,177	16,237

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MAY 1968
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OCAD

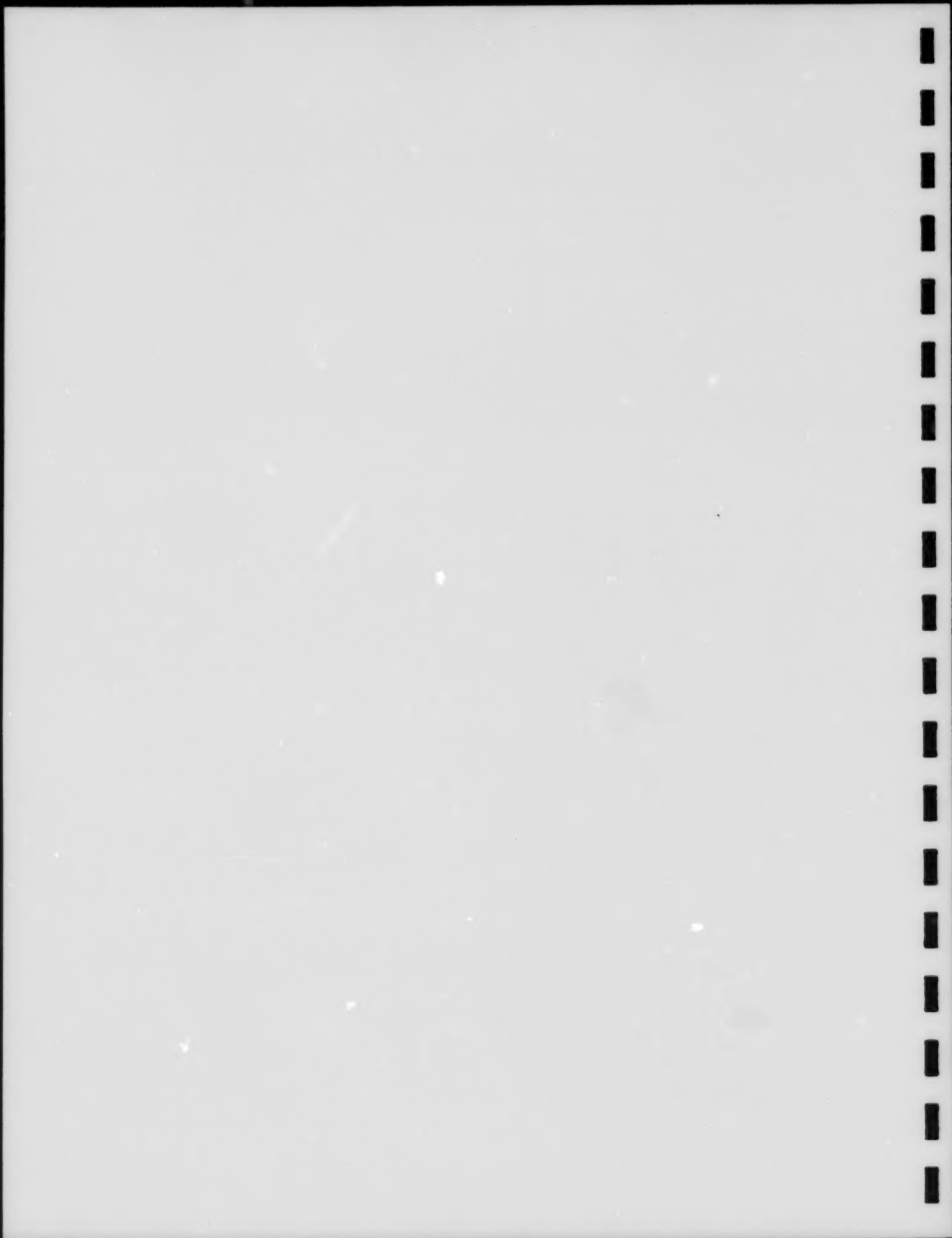
FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			CENTRAL COMPUTING LIBRARY AND COMM. (4)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)						
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION & RESEARCH (C) OTHER SALARIES AND WAGES	5,987 290 808	0 0 0	5,987 290 808	0 0 373	0 0 65	0 0 1,458	0 0 501	0 0 345	5,987 290 3,550
TOTAL SALARIES AND WAGES	7,085	0	7,085	373	65	1,458	501	345	9,827
2. EMPLOYEE BENEFITS	1,169	0	1,169	68	11	232	73	59	1,612
TOTAL SALARIES AND BENEFITS	8,254	0	8,254	441	76	1,690	574	404	11,439
3. LIBRARY ACQUISITIONS	0	0	0	99	0	0	0	0	99
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	10	0	41	0	0	51
5. OPERATIONAL SUPPLIES & EXPENSES	639	0	639	29	28	503	156	25	1,380
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	45	0	340	0	385
8. MUNICIPAL TAXES	0	0	0	0	0	0	122	0	122
9. REMOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	259	0	259
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	259	0	0	0	259
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	172	0	172	1	3	186	174	317	853
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0
TOTAL	9,065	0	9,065	580	45	2,420	1,625	746	14,847

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1968
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OCAD

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- COMMIT- MENTS (1) (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI- BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, PURCHASE RENOVATIONS ORDER & REPLACE- COMMIT- MENTS (8) (9)	OTHER (10)	TOTAL (11)	
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	
3. OTHER	0	0	0	0	0	0	0	0	0	
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	



OTTAWA

TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

	GENERAL EXPENDABLE FUNDS					SUBTOTAL (6)	RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING		OTHER (NON- CREDIT) (3)	ANCILLARY ENTERPRISES							
	UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SPONSORED RESEARCH (7)		TRUST AND ENDOWMENT (8)	CAPITAL (9)			
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	208,302	0	983	12,595	0	221,880	86,541	10,452	1,744	320,617	10,731
2. TOTAL EXPENSE (FROM TABLE 3)	203,688	0	544	12,242	0	216,474	89,676	6,081	2,851	315,082	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	4,614	0	439	353	0	5,406	-3,135	4,371	-1,107	5,535	10,731
5. NET RECONCILING ITEMS	9,901	0	-439	2,092	0	11,554	2,313	-3,143	-869	9,755	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	14,515	0	0	2,445	0	16,960	-822	1,228	-2,076	15,280	10,731
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-3,907	0	0	-7,763	0	-11,670	287	1,664	10,760	1,041	-1,041
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-12,698	12,698	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-2,090	12,698	0	-5,318	0	5,290	-535	2,892	8,684	15,331	9,690
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	3,789	37,278	0	-9,155	0	31,912	5,823	7,548	160,581	205,864	24,900
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,699	49,976	0	-14,473	0	37,202	5,288	10,440	169,265	222,195	34,590

Note: In addition to the above revenue and expenses, \$2,968 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OTTAWA

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS	(A) ONTARIO MET	109,299	0	0	109,299	0	0	109,299	0
	(I) FORMULA (BASIC GRANT)	23,515	0	0	23,515	0	0	24,379	0
	(II) NON-FORMULA GRANTS	0	0	0	0	0	425	497	1,836
(B) OTHER ONTARIO GRANTS AND CONTRACTS		765	0	0	765	4,388	3,286	8,439	0
		133,579	0	0	133,579	4,388	3,711	142,614	1,836
TOTAL ONTARIO GRANTS		23	0	0	23	28,123	685	28,803	0
(C) FEDERAL		0	0	0	0	0	313	313	0
(D) MUNICIPAL		1	0	0	1	101	548	650	0
(E) OTHER		64,061	0	0	64,061	0	0	64,061	0
2. FEES (A) TUITION CREDIT		0	883	0	883	0	0	0	0
	(B) TUITION NON-CREDIT	4,153	0	6,586	10,741	0	0	10,741	0
	(C) MISCELLANEOUS	0	0	0	0	0	0	0	0
3. BORROWINGS		502	0	0	502	53,684	3,049	57,275	4,089
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		0	0	4,126	4,126	0	0	4,126	0
5. SALES OF SERVICE AND PRODUCTS		3,440	0	10	3,450	224	1,363	5,238	4,806
6. INVESTMENT INCOME		2,543	0	1,871	4,414	11	783	5,713	0
7. MISCELLANEOUS		208,302	983	12,595	221,880	86,541	10,452	320,617	10,731
TOTAL									

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
		OPERATING (1)	OTHER (NON-CREDIT) (2)	AUXILIARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION & RESEARCH (C) OTHER SALARIES AND WAGES		64,276 15,386 54,304	0 86 129	0 0 2,642	64,276 15,482 57,075	9,993 17,765 23,623	711 1,102 959	0 0 0	74,980 34,349 81,657
TOTAL SALARIES AND WAGES		133,966	225	2,642	136,833	51,381	2,772	0	190,986
2. EMPLOYEE BENEFITS		17,019	0	339	17,358	5,082	787	0	23,227
TOTAL SALARIES AND BENEFITS		150,985	225	2,981	154,191	56,463	3,559	0	214,213
3. LIBRARY ACQUISITIONS		4,564	0	0	4,564	208	82	0	4,854
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		7,589	0	329	7,918	5,270	176	12	13,376
5. OPERATIONAL SUPPLIES & EXPENSES		8,789	28	2,346	11,163	17,695	224	0	29,082
6. COST OF GOODS SOLD		0	0	681	681	0	0	0	681
7. UTILITIES		5,507	0	661	6,168	63	0	0	6,231
8. MUNICIPAL TAXES		1,418	0	99	1,517	0	0	0	1,517
9. RENOVATIONS AND ALTERATIONS		4,866	0	1,299	6,165	30	2	2,790	8,987
10. EXTERNALLY CONTRACTED SERVICES		5,116	0	90	5,206	24	0	0	5,230
11. SCHOLARSHIPS, BURSARIES, ETC.		6,393	0	0	6,393	1,311	1,027	0	8,731
12. PRINCIPAL & INTEREST REPAYMENTS		131	0	2,838	2,969	0	0	0	2,969
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		10,999	291	228	11,518	6,633	1,011	49	19,211
16. INTERNAL COST ALLOCATIONS		-2,669	0	690	-1,979	1,979	0	0	0
TOTAL		203,688	544	12,242	216,474	89,676	6,081	2,851	315,082

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			CENTRAL COMPUTING				OTHER	TOTAL
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	
1. SALARIES AND WAGES									
(A) ACADEMIC RANKS	57,204	7,072	64,276	0	0	0	0	0	64,276
(B) OTHER INSTRUCTION & RESEARCH	13,612	1,774	15,386	0	0	0	0	0	15,386
(C) OTHER SALARIES AND WAGES	19,247	4,477	23,724	6,486	3,843	2,985	9,868	5,766	54,304
TOTAL SALARIES AND WAGES	90,063	13,323	103,386	6,486	3,843	2,985	9,868	5,766	133,966
2. EMPLOYEE BENEFITS	11,133	1,617	12,770	918	489	389	1,357	927	17,019
TOTAL SALARIES AND BENEFITS	101,216	14,940	116,156	7,414	4,332	3,384	11,225	6,693	150,985
3. LIBRARY ACQUISITIONS	0	0	0	4,564	0	0	0	0	4,564
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,356	222	3,578	410	2,002	187	953	403	7,589
5. OPERATIONAL SUPPLIES & EXPENSES	3,315	333	3,648	326	1,291	357	1,577	1,153	8,769
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	435	0	0	5,072	5,507
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,418	1,418
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	4,866	4,866
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	5,116	5,116
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	6,393	0	0	6,393
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	103	0	0	131
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	4,140	436	4,576	75	469	873	1,638	1,561	10,999
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-2,669	0	-2,669
TOTAL	112,027	15,931	127,958	12,789	8,529	11,297	12,724	26,282	203,688

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

	OPERATING						ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI- BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE- MENTS (8)	PURCHASE ORDER COMMIT- MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	2,729	12,922	0	30,574	3,751	49,976	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	5,107	10,184	0	20,172	1,815	37,278	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	-2,378	2,738	0	10,402	1,936	12,698	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	5,107	10,184	0	20,172	1,815	37,278	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	2,729	12,922	0	30,574	3,751	49,976	0	0	0	0



QUEEN'S

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS		TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	ANCILLARY ENTERPRISES UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND CAPITAL (8)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	221,873	0	10,591	39,156	0	271,620	56,312	23,268 15,228	48,072
2. TOTAL EXPENSE (FROM TABLE 3)	217,648	0	9,138	36,901	0	263,687	59,317	17,703 4,561	0
3. LUMP SUM PAYMENTS	456	0	0	0	0	456	18	0 0	0
4. NET REVENUE (EXPENSE)	3,569	0	1,453	2,255	0	7,277	-3,023	5,565 10,667	48,072
5. NET RECONCILING ITEMS	4,714	0	0	-802	0	3,912	2,168	-15,362 -15,252	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	8,283	0	1,453	1,433	0	11,169	-855	-9,797 -4,585	48,072
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-14,786	0	-1,453	-4,003	0	-20,252	1,147	12,092 6,567	446
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	1,002	-1,002	0	-3	3	0	0	0 0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-5,511	-1,002	0	-2,553	3	-9,063	292	2,295 1,982	48,518
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-23,858	12,976	0	-6,527	3,944	-13,465	7,453	8,162 1,739	188,084
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-29,369	11,874	0	-9,080	3,947	-22,528	7,745	10,457 3,721	236,612

Note: In addition to the above revenue and expenses, \$3,932 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (8)	NON- EXPENDABLE TRUST AND ENDOWMENT (9)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)		101,610	0	0	101,610	0	0	0	0
(II) NON-FORMULA GRANTS		5,986	0	98	6,084	0	0	9,964	0
(III) OTHER MET GRANTS AND CONTRACTS		0	0	0	0	125	433	556	12,191
(B) OTHER ONTARIO GRANTS AND CONTRACTS		41,898	0	0	41,898	2,628	481	0	0
TOTAL ONTARIO GRANTS		149,505	0	98	149,603	2,753	914	10,520	12,191
(C) FEDERAL		90	0	0	90	26,868	828	594	0
(D) MUNICIPAL		0	0	0	0	42	37	0	0
(E) OTHER		0	0	0	0	837	51	0	0
2. FEES (A) TUITION CREDIT		59,427	0	0	59,427	0	0	0	0
(B) TUITION NON-CREDIT		0	10,591	0	10,591	0	0	0	0
(C) MISCELLANEOUS		4,688	0	29,195	33,883	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		1,619	0	118	1,737	23,147	5,496	2,895	16,024
5. SALES OF SERVICE AND PRODUCTS		0	0	8,925	8,925	0	0	0	0
6. INVESTMENT INCOME		4,593	0	36	4,629	1,943	12,577	455	19,604
7. MISCELLANEOUS		1,951	0	784	2,735	722	3,365	764	0
TOTAL		221,673	10,591	30,156	271,620	56,312	23,268	15,228	48,072

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES									
(A) ACADEMIC RANKS		65,214	534	0	65,748	2,616	1,724	0	70,088
(B) OTHER INSTRUCTION & RESEARCH		5,470	324	0	5,794	19,398	1,478	0	26,670
(C) OTHER SALARIES AND WAGES		76,565	744	6,293	83,602	1,309	6,177	0	91,088
TOTAL SALARIES AND WAGES		147,249	1,602	6,293	155,144	23,325	9,379	0	187,848
2. EMPLOYEE BENEFITS		17,323	193	950	18,466	2,786	1,347	0	22,599
TOTAL SALARIES AND BENEFITS		164,572	1,795	7,243	173,610	26,111	10,726	0	210,447
3. LIBRARY ACQUISITIONS		6,508	0	0	6,508	65	187	0	6,760
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		6,060	168	1,176	7,404	6,350	2,235	0	15,989
5. OPERATIONAL SUPPLIES & EXPENSES		10,172	3,488	9,049	22,709	12,666	2,752	0	38,127
6. COST OF GOODS SOLD		0	0	0	0	0	0	0	0
7. UTILITIES		6,044	8	2,695	8,747	0	60	0	8,807
8. MUNICIPAL TAXES		1,277	0	621	1,898	0	0	0	1,898
9. RENOVATIONS AND ALTERATIONS		78	0	410	488	0	10	5,535	6,033
10. EXTERNALLY CONTRACTED SERVICES		967	0	9,751	10,718	5,467	35	0	16,220
11. SCHOLARSHIPS, BURSARIES, ETC.		14,026	205	0	14,233	522	0	0	14,755
12. PRINCIPAL & INTEREST REPAYMENTS		0	0	3,934	3,934	0	0	-974	2,960
13. LAND AND SITE SERVICES		10	0	95	115	0	0	0	115
14. BUILDINGS		0	0	0	0	0	0	0	0
15. MISCELLANEOUS		10,655	3,319	680	14,654	6,104	2,589	0	23,357
16. INTERNAL COST ALLOCATIONS		-2,533	155	1,247	-1,131	2,032	-901	0	0
TOTAL		217,648	9,138	36,901	263,687	59,317	17,703	4,561	345,468

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: QUEEN'S

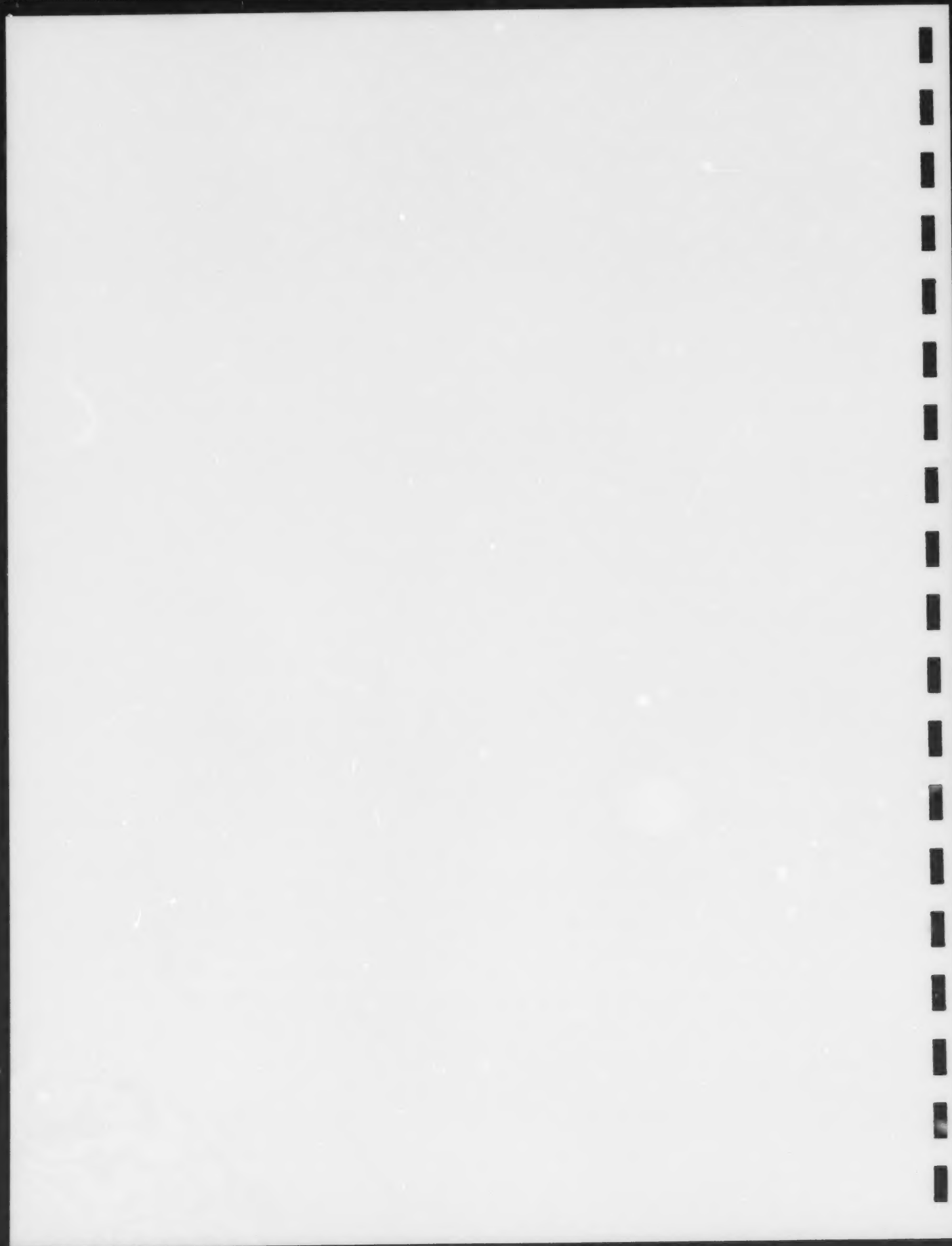
OBJECT OF EXPENSE	FUNCTIONAL AREA		INSTRUCTION AND RESEARCH		LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED. (1)	MEDICINE (2)	SUB- TOTAL (3)								
1. SALARIES AND WAGES (A) ACADEMIC STAFF (B) OTHER INSTRUCTION & RESEARCH (C) OTHER SALARIES AND WAGES	49,503 4,885 13,095	15,711 585 35,168	65,214 5,470 48,263		0 0 6,648	0 0 2,666	0 0 4,986	0 0 6,439	0 0 6,048	0 0 1,514	65,214 5,470 76,565
TOTAL SALARIES AND WAGES	67,483	51,464	118,947		6,648	2,666	4,986	6,439	6,048	1,514	147,249
2. EMPLOYEE BENEFITS	9,471	2,954	12,425		1,063	405	642	1,018	1,305	465	17,323
TOTAL SALARIES AND BENEFITS	76,954	54,418	131,372		7,712	3,071	5,628	7,457	7,353	1,979	164,572
3. LIBRARY ACQUISITIONS	0	0	0		6,508	0	0	0	0	0	6,508
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,351	374	2,725		138	2,442	237	269	185	64	6,060
5. OPERATIONAL SUPPLIES & EXPENSES	4,759	608	5,367		74	9	970	491	3,033	228	10,172
6. COST OF GOODS SOLD	0	0	0		0	0	0	0	0	0	0
7. UTILITIES	0	0	0		0	541	0	0	5,503	0	6,044
8. MUNICIPAL TAXES	0	0	0		0	0	0	0	1,277	0	1,277
9. RENOVATIONS AND ALTERATIONS	0	0	0		0	0	0	0	78	0	78
10. EXTERNALLY CONTRACTED SERVICES	72	0	72		0	0	1	31	863	0	967
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0		0	0	14,028	0	0	0	14,028
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0		0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0		0	0	0	0	20	0	20
14. BUILDINGS	0	0	0		0	0	0	0	0	0	0
15. MISCELLANEOUS	5,667	1,359	7,226		78	108	618	867	562	1,198	10,655
16. INTERNAL COST ALLOCATIONS	304	-88	216		0	60	32	-2,630	-11	0	-2,533
TOTAL	90,307	56,671	146,978		14,510	6,231	21,514	6,285	18,863	3,467	217,848

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

	OPERATING						ANCILLARY ENTERPRISES				
	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI- BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, PURCHASE RENOVATIONS & REPLACE- MENTS (8)	PURCHASE ORDER COMMIT- MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-8	156	-1,138	0	0	-12	-1,002	-143	0	146	3
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-8	156	-1,138	0	0	-12	-1,002	-143	0	146	3
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	47	594	11,272	1,000	0	63	12,976	4,090	0	-146	3,944
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	39	750	10,134	1,000	0	51	11,974	3,947	0	0	3,947



RYERSON

TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)	
	OPERATING		OTHER (NON- CREDIT) (3)	ANCILLARY ENTERPRISES		SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)			CAPITAL (9)
	UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)							
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	133,572	0	4,995	17,191	0	155,758	3,801	2,903	1,459	163,921	1,401
2. TOTAL EXPENSE (FROM TABLE 3)	121,473	0	6,130	18,449	0	146,052	3,629	2,312	3,676	155,669	0
3. LUMP SUM PAYMENTS	161	0	0	0	0	161	0	0	0	161	0
4. NET REVENUE (EXPENSE)	11,938	0	-1,135	-1,256	0	9,545	172	591	-2,217	8,091	1,401
5. NET RECONCILING ITEMS	4,834	0	0	7,314	0	12,148	111	689	-6,159	6,789	-147
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	16,772	0	-1,135	6,056	0	21,693	283	1,280	-8,376	14,880	1,254
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-8,358	0	0	-5,099	0	-13,457	-60	-35	13,552	0	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-7,680	7,680	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	734	7,680	-1,135	957	0	8,236	223	1,245	5,176	14,880	1,254
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-6,759	8,630	6,137	156	0	8,164	717	3,148	-2,713	9,316	3,758
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-6,025	16,310	5,002	1,113	0	16,400	940	4,393	2,463	24,196	5,012

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO NET									
(I) FORMULA (BASIC GRANT)		53,950	0	0	53,950	0	0	53,950	0
(II) NON-FORMULA GRANTS		15,732	0	420	16,152	438	0	17,267	584
(III) OTHER NET GRANTS AND CONTRACTS		0	0	0	0	184	0	543	0
(B) OTHER ONTARIO GRANTS AND CONTRACTS		8	0	0	8	0	0	8	0
TOTAL ONTARIO GRANTS		69,690	0	420	70,110	622	0	71,768	584
(C) FEDERAL		0	826	0	826	1,362	0	2,547	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	317	0	317	0
2. FEES (A) TUITION CREDIT		56,283	0	0	56,283	0	0	56,283	0
(B) TUITION NON-CREDIT		0	3,843	0	3,843	0	0	3,843	0
(C) MISCELLANEOUS		4,817	160	5,989	10,966	0	0	10,966	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		1,530	166	0	1,696	1,500	2,760	5,956	736
5. SALES OF SERVICE AND PRODUCTS		0	0	10,779	10,779	0	0	10,779	0
6. INVESTMENT INCOME		1,213	0	3	1,216	0	143	1,423	81
7. MISCELLANEOUS		39	0	0	39	0	0	39	0
TOTAL		133,572	4,995	17,191	155,758	3,801	2,903	163,921	1,401

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			RESTRICTED FUNDS				
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES (A) ACADEMIC BARRKS (B) OTHER INSTRUCTION & RESEARCH (C) OTHER SALARIES AND WAGES	41,626 5,088 30,461	86 1,026 2,293	0 0 3,004	41,712 6,094 35,758	184 462 562	45 40 122	0 0 0	41,941 6,596 36,542
TOTAL SALARIES AND WAGES	77,155	3,405	3,004	83,564	1,308	207	0	85,079
2. EMPLOYEE BENEFITS	13,709	296	425	14,430	75	16	0	14,521
TOTAL SALARIES AND BENEFITS	90,864	3,701	3,429	97,994	1,383	223	0	99,600
3. LIBRARY ACQUISITIONS	1,999	17	0	2,016	14	2	0	2,032
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	10,235	253	1,197	11,685	219	717	442	13,063
5. OPERATIONAL SUPPLIES & EXPENSES	4,971	1,854	2,259	9,084	589	675	0	10,348
6. COST OF GOODS SOLD	0	0	5,982	5,982	0	0	0	5,982
7. UTILITIES	5,695	0	573	6,268	0	0	0	6,268
8. MUNICIPAL TAXES	808	0	-4	804	0	0	0	804
9. RENOVATIONS AND ALTERATIONS	378	53	139	570	0	11	1,719	2,300
10. EXTERNALLY CONTRACTED SERVICES	565	8	121	694	66	0	128	888
11. SCHOLARSHIPS, BURSARIES, ETC.	2,284	0	0	2,284	55	517	0	2,856
12. PRINCIPAL & INTEREST REPAIRMENTS	0	0	4,074	4,074	0	0	1,242	5,316
13. LAND AND SITE SERVICES	12	0	0	12	0	0	0	12
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	4,280	244	51	4,575	1,303	167	145	6,190
16. INTERNAL COST ALLOCATIONS	-618	0	618	0	0	0	0	0
TOTAL	121,473	6,130	18,449	146,052	3,629	2,312	3,676	155,669

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MARCH 1968
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: RYERSON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			CENTRAL COMPUTING LIBRARY AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)						
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION & RESEARCH (C) OTHER SALARIES AND WAGES	41,626 5,068 9,516	0 0 0	41,626 5,068 9,516	0 0 2,653	0 0 3,075	0 0 5,130	0 0 3,968	0 0 2,267	41,626 5,068 30,481
TOTAL SALARIES AND WAGES	56,210	0	56,210	2,653	3,075	5,130	3,968	2,267	77,155
2. EMPLOYEE BENEFITS	9,684	0	9,684	496	576	1,160	812	368	13,708
TOTAL SALARIES AND BENEFITS	65,894	0	65,894	3,149	3,651	6,290	4,780	2,635	90,864
3. LIBRARY ACQUISITIONS	0	0	0	1,999	0	0	0	0	1,999
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,663	0	4,663	439	655	268	1,362	132	10,235
5. OPERATIONAL SUPPLIES & EXPENSES	1,301	0	1,301	130	842	458	1,339	901	4,971
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	1,530	0	4,165	0	5,695
8. MUNICIPAL TAXES	0	0	0	0	0	0	808	0	808
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	378	0	378
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	36	505	24	565
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	2,284	0	0	0	2,284
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	12	0	12
14. BUILDINGS	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,351	0	2,351	22	84	307	1,286	172	4,280
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-618	0	0	-618
TOTAL	74,409	0	74,409	5,739	8,575	7,739	13,521	3,750	121,473

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	OPERATING						ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI- BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE- MENTS (8)	PURCHASE ORDER COMMIT- MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALES) FOR THE YEAR	3,276	0	1,076	0	0	27,873	32,225	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,671	0	0	0	0	22,874	24,545	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	1,605	0	1,076	0	0	4,999	7,680	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	956	0	3,427	0	0	4,347	8,630	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,461	0	4,503	0	0	9,346	16,310	0	0	0	0

TORONTO

INSTITUTION: TORONTO

TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	563,754	0	21,455	88,981	0	674,190	282,048	63,388	28,945	1,048,571
2. TOTAL EXPENSE (FROM TABLE 3)	541,846	0	20,657	86,762	0	649,265	282,519	39,290	21,876	992,950
3. LUMP SUM PAYMENTS	3,975	0	0	0	0	3,975	0	0	0	3,975
4. NET REVENUE (EXPENSE)	17,933	0	798	2,219	0	20,950	-471	24,098	7,069	51,646
5. NET RECONCILING ITEMS	3,248	0	-798	206	0	2,656	471	-12,581	-7,461	-16,915
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	21,181	0	0	2,425	0	23,606	0	11,517	-392	34,731
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-32,199	0	0	-646	0	-32,845	0	23,407	7,155	-2,283
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	25,258	-25,258	0	-1,925	1,925	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	14,240	-25,258	0	-146	1,925	-9,239	0	34,924	6,763	32,448
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-12,806	90,532	0	12,502	11,364	101,592	0	66,522	137,151	305,265
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,434	65,274	0	12,356	13,289	92,353	0	101,446	143,914	337,713

Note: In addition to the above revenue and expenses, \$12,156 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TORONTO

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)		312,402	0	0	312,402	0	0	312,402	0
(II) NON-FORMULA GRANTS		31,480	0	330	31,810	0	0	34,517	0
(III) OTHER MET GRANTS AND CONTRACTS		3,211	0	83	3,294	497	0	4,895	19,247
(B) OTHER ONTARIO GRANTS AND CONTRACTS		3,173	0	0	3,173	40,847	1,527	46,217	0
TOTAL ONTARIO GRANTS		350,266	0	413	350,679	41,344	1,527	398,031	19,247
(C) FEDERAL		0	0	471	471	99,852	240	1,104	0
(D) MUNICIPAL		0	0	0	0	118	0	118	0
(E) OTHER		0	0	0	0	7,251	0	7,251	0
2. FEES									
(A) TUITION CREDIT		156,327	0	0	156,327	0	0	156,327	0
(B) TUITION NON-CREDIT		0	21,180	0	21,180	0	0	21,180	0
(C) MISCELLANEOUS		31,284	275	18,991	51,560	0	0	52,021	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		0	0	109	109	130,177	29,736	176,066	46,878
5. SALES OF SERVICE AND PRODUCTS		0	0	54,793	54,793	0	0	54,793	0
6. INVESTMENT INCOME		25,432	0	1,168	26,600	3,306	31,885	63,456	116,502
7. MISCELLANEOUS		435	0	2,036	2,471	0	0	7,661	0
TOTAL		563,754	21,455	88,981	674,190	282,046	63,368	1,048,571	182,627

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TORONTO

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS			RESTRICTED FUNDS				
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES									
(A) ACADEMIC RANKS		189,593	4,231	0	193,824	21,800	1,574	0	217,198
(B) OTHER INSTRUCTION & RESEARCH		24,954	4,618	0	29,572	81,578	3,647	0	114,988
(C) OTHER SALARIES AND WAGES		154,006	4,422	19,768	178,196	44,982	4,402	0	227,580
TOTAL SALARIES AND WAGES		368,553	13,271	19,768	401,592	148,361	9,823	0	559,776
2. EMPLOYEE BENEFITS		35,142	891	1,064	37,097	11,808	166	0	49,071
TOTAL SALARIES AND BENEFITS		403,695	14,162	20,832	438,689	160,169	9,989	0	608,847
3. LIBRARY ACQUISITIONS		19,216	13	0	19,229	207	476	3,039	22,951
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		22,899	523	4,583	28,005	23,363	3,682	0	55,050
5. OPERATIONAL SUPPLIES & EXPENSES		23,842	3,421	5,838	33,101	73,130	14,223	0	120,454
6. COST OF GOODS SOLD		0	0	31,519	31,519	0	0	0	31,519
7. UTILITIES		20,627	0	2,071	22,698	2	94	0	22,794
8. MUNICIPAL TAXES		2,878	0	0	2,878	0	0	0	2,878
9. RENOVATIONS AND ALTERATIONS		2,903	0	670	3,573	139	895	14,244	18,851
10. EXTERNALLY CONTRACTED SERVICES		6,951	0	9,356	16,307	0	0	0	16,307
11. SCHOLARSHIPS, BURSARIES, ETC.		20,028	0	0	20,028	134	7,207	0	27,369
12. PRINCIPAL & INTEREST REPAYMENTS		4,758	0	2,560	7,338	0	0	670	8,008
13. LAND AND SITE SERVICES		0	0	0	0	0	0	0	0
14. BUILDINGS		0	0	261	261	0	0	3,923	4,184
15. MISCELLANEOUS		23,875	1,464	5,807	31,146	19,868	2,724	0	53,738
16. INTERNAL COST ALLOCATIONS		-9,826	1,074	3,245	-5,507	5,507	0	0	0
TOTAL		541,846	20,657	86,762	649,265	282,519	39,290	21,876	992,950

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			CENTRAL COMPUTING LIBRARY AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)						
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION & RESEARCH (C) OTHER SALARIES AND WAGES	159,423 24,732 49,540	30,170 222 14,067	189,593 24,954 63,607	0 0 23,755	0 0 13,909	0 0 13,617	0 0 23,745	0 0 6,873	189,593 24,954 154,006
TOTAL SALARIES AND WAGES	233,695	44,459	278,154	23,755	13,909	13,617	23,745	6,873	368,553
2. EMPLOYEE BENEFITS	21,587	4,663	26,250	2,210	991	1,187	2,552	576	35,142
TOTAL SALARIES AND BENEFITS	255,282	49,122	304,404	25,965	15,285	14,804	26,297	7,449	403,695
3. LIBRARY ACQUISITIONS	0	0	0	19,215	0	0	0	0	19,215
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	13,159	2,199	15,358	2,484	2,939	592	651	310	22,099
5. OPERATIONAL SUPPLIES & EXPENSES	15,563	277	15,840	557	740	1,488	3,114	48	23,842
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	2,196	0	18,431	0	20,627
8. MUNICIPAL TAXES	0	0	0	0	0	0	2,878	0	2,878
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	2,903	0	2,903
10. EXTERNALLY CONTRACTED SERVICES	990	488	1,478	66	0	442	4,572	393	6,951
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	20,028	0	0	20,028
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	4,758	4,758
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	9,179	1,506	10,685	318	3,547	2,463	2,693	3,483	23,875
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-6,561	-2,191	-1,074	-9,826
TOTAL	294,173	53,582	347,765	48,606	18,913	12,786	59,348	15,367	541,846

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

	OPERATING						ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI- BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE- MENTS (8)	PURCHASE ORDER COMMIT- MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	4,755	5,091	24,592	0	0	26,773	61,211	4,790	0	322	5,112
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	4,120	6,876	45,596	0	0	29,877	86,469	3,187	0	0	3,187
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	635	-1,785	-21,004	0	0	-3,104	-25,258	1,603	0	322	1,925
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,516	6,876	45,596	0	0	35,544	90,532	5,704	0	5,660	11,364
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	3,151	5,091	24,592	0	0	32,440	65,274	7,307	0	5,982	13,289

TRENT

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TRENT

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED TRUST AND RESEARCH ENDOWMENT (7)	CAPITAL ENDOWMENT (8)		
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	37,902	0	0	11,854	0	49,756	3,281	697	2,367	3,174
2. TOTAL EXPENSE (FROM TABLE 3)	39,747	0	0	11,861	0	51,608	3,790	527	6,105	0
3. LUMP SUM PAYMENTS	448	0	0	0	0	448	0	0	0	0
4. NET REVENUE (EXPENSE)	-2,293	0	0	-7	0	-2,300	-509	70	-3,738	3,174
5. NET RECONCILING ITEMS	1,678	0	0	247	0	1,925	384	450	1,533	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-615	0	0	240	0	-375	-125	520	-2,205	3,174
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,761	0	0	-830	0	-2,591	47	-379	2,865	36
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	12	-12	0	590	-590	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-2,364	-12	0	0	-590	-2,966	-78	141	660	3,212
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-3,037	950	0	-72	1,659	-500	369	-19	10,262	12,272
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-5,401	938	0	-72	1,069	-3,466	291	122	10,942	15,484

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TRENT

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MET										
(I) FORMULA (BASIC GRANT)		17,406	0	0	17,406	0	0	0	17,406	0
(II) NON-FORMULA GRANTS		2,676	0	25	2,701	0	0	348	3,049	0
(III) OTHER MET GRANTS AND CONTRACTS		0	0	0	0	0	0	62	62	791
(B) OTHER ONTARIO GRANTS AND CONTRACTS		0	0	0	0	720	179	1,653	2,552	0
TOTAL ONTARIO GRANTS		20,082	0	25	20,107	720	179	2,063	23,069	791
(C) FEDERAL		40	0	0	40	1,742	18	63	1,863	0
(D) MUNICIPAL		0	0	0	0	0	0	0	0	0
(E) OTHER		0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT		15,652	0	0	15,652	0	0	0	15,652	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		1,336	0	6,778	8,114	0	0	0	8,114	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		140	0	0	140	670	405	105	1,320	727
5. SALES OF SERVICE AND PRODUCTS		0	0	5,022	5,022	0	0	0	5,022	0
6. INVESTMENT INCOME		173	0	29	202	6	22	10	242	1,656
7. MISCELLANEOUS		479	0	0	479	141	73	126	619	0
TOTAL		37,902	0	11,854	49,756	3,281	697	2,367	56,101	3,174

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
1. SALARIES AND WAGES							
(A) ACADEMIC RANKS	15,860	0	0	15,860	151	0	0
(B) OTHER INSTRUCTION & RESEARCH	2,068	0	0	2,068	1,437	0	0
(C) OTHER SALARIES AND WAGES	10,048	0	2,464	12,512	197	173	0
TOTAL SALARIES AND WAGES	27,976	0	2,464	30,440	1,785	173	0
2. EMPLOYEE BENEFITS	4,952	0	400	5,352	198	11	0
TOTAL SALARIES AND BENEFITS	32,928	0	2,864	35,792	1,983	184	0
3. LIBRARY ACQUISITIONS	803	0	0	803	0	140	0
4. EQUIPMENT & FURNITURE PURCHASE RENTAL AND MAINTENANCE	1,159	0	348	1,507	340	77	197
5. OPERATIONAL SUPPLIES & EXPENSES	1,677	0	816	2,493	460	3	0
6. COST OF GOODS SOLD	0	0	2,251	2,251	0	0	0
7. UTILITIES	667	0	643	1,310	0	0	0
8. MUNICIPAL TAXES	304	0	6	310	0	0	0
9. RENOVATIONS AND ALTERATIONS	17	0	701	718	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	380	0	2,339	2,719	142	3	0
11. SCHOLARSHIPS, BURSARIES, ETC.	1,175	0	0	1,175	0	197	0
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	469	469	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,918	0	206	2,124	802	23	0
16. INTERNAL COST ALLOCATIONS	-1,281	0	1,218	-63	63	0	0
TOTAL	39,747	0	11,861	51,608	3,790	827	6,105
							62,130

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TRENT

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			CENTRAL						TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)	LIBRARY (4)	COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	
1. SALARIES AND WAGES	15,860	0	15,860	0	0	0	0	0	0	15,860
(A) ACADEMIC RANKS	2,068	0	2,068	0	0	0	0	0	0	2,068
(B) OTHER INSTRUCTION & RESEARCH	1,713	0	1,713	1,548	821	1,234	2,676	1,357	689	10,048
(C) OTHER SALARIES AND WAGES										
TOTAL SALARIES AND WAGES	19,641	0	19,641	1,548	821	1,234	2,676	1,357	689	27,876
2. EMPLOYEE BENEFITS	3,724	0	3,724	247	118	158	378	230	97	4,952
TOTAL SALARIES AND BENEFITS	23,365	0	23,365	1,795	939	1,392	3,054	1,587	796	32,828
3. LIBRARY ACQUISITIONS	0	0	0	803	0	0	0	0	0	803
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	336	0	336	93	505	28	46	128	23	1,159
5. OPERATIONAL SUPPLIES & EXPENSES	143	0	143	50	67	122	402	660	233	1,677
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	98	0	0	568	0	667
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	304	0	304
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	17	0	17
10. EXTERNALLY CONTRACTED SERVICES	199	0	199	0	0	0	94	60	27	380
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,175	0	0	0	1,175
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	609	0	609	18	144	23	231	269	624	1,918
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-75	-7	-741	-456	0	-1,281
TOTAL	24,652	0	24,652	2,759	1,679	2,733	3,086	3,135	1,703	39,747

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

	OPERATING						ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI- BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE- MENTS (8)	PURCHASE ORDER COMMIT- MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	803	0	91	0	0	894	29	11	0	40
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	109	754	0	43	0	0	906	621	9	0	630
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-109	49	0	48	0	0	-12	-592	2	0	-590
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	109	769	0	52	0	0	950	1,613	46	0	1,659
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	838	0	100	0	0	938	1,021	48	0	1,069

WATERLOO

INSTITUTION: WATERLOO

TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON- EXPENDABLE TRUST AND ENDOWMENT
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	176,037	0	418	42,191	0	218,646	42,874	7,470	4,014	3,202
2. TOTAL EXPENSE (FROM TABLE 3)	171,867	0	418	43,200	0	215,485	44,771	6,943	3,377	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	4,170	0	0	-1,009	0	3,161	-1,897	527	637	3,202
5. NET RECONCILING ITEMS	6,188	0	0	1,185	0	7,373	2,152	370	-10,230	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	10,358	0	0	176	0	10,534	255	897	-9,593	3,202
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-9,019	0	0	-2,210	0	-11,229	278	-1,286	9,472	2,765
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	1,916	-1,916	0	1,029	-1,029	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	3,255	-1,916	0	-1,005	-1,029	-685	533	-389	-121	5,967
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-21,047	9,187	0	-673	3,331	-9,192	22,578	10,534	2,453	32,863
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-17,792	7,281	0	-1,676	2,302	-9,887	23,111	10,145	2,332	38,650

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WATERLOO

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)		98,537	0	0	98,537	0	0	98,537	0
(II) NON-FORMULA GRANTS		5,567	0	0	5,567	0	0	6,620	0
(III) OTHER MET GRANTS AND CONTRACTS		0	0	0	0	0	0	476	1,396
(B) OTHER ONTARIO GRANTS AND CONTRACTS		0	0	0	0	5,243	29	5,272	0
TOTAL ONTARIO GRANTS		104,104	0	0	104,104	5,243	29	110,905	1,396
(C) FEDERAL		0	0	0	0	21,208	510	22,194	0
(D) MUNICIPAL		0	0	0	0	234	0	234	0
(E) OTHER		235	0	0	235	617	0	852	0
2. FEES (A) TUITION CREDIT		63,594	0	0	63,594	0	0	63,594	0
(B) TUITION NON-CREDIT		0	418	0	418	0	0	418	0
(C) MISCELLANEOUS		574	0	453	1,027	0	0	1,027	0
3. BORROWINGS		0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		396	0	0	396	13,989	4,640	20,754	1,806
5. SALES OF SERVICE AND PRODUCTS		0	0	37,266	37,266	0	0	37,266	0
6. INVESTMENT INCOME		5,213	0	0	5,213	0	2,291	7,504	0
7. MISCELLANEOUS		1,921	0	4,472	6,393	1,583	0	8,256	0
TOTAL		176,037	418	42,191	218,646	42,874	7,470	273,004	3,202

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
	OPERATING: (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	53,085	0	0	53,085	5,043	391	0	58,519
(B) OTHER INSTRUCTION & RESEARCH	9,130	0	0	9,130	7,686	0	0	16,816
(C) OTHER SALARIES AND WAGES	51,036	196	10,615	61,847	7,740	638	0	70,225
TOTAL SALARIES AND WAGES	113,251	196	10,615	124,062	20,469	1,029	0	145,560
2. EMPLOYEE BENEFITS	16,488	15	1,424	17,927	2,049	109	0	20,085
TOTAL SALARIES AND BENEFITS	129,739	211	12,039	141,989	22,518	1,138	0	165,645
3. LIBRARY ACQUISITIONS	4,512	0	0	4,512	0	0	0	4,512
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	5,649	0	2,262	7,911	3,948	805	598	13,263
5. OPERATIONAL SUPPLIES & EXPENSES	15,884	207	1,397	17,488	13,974	2,141	98	33,701
6. COST OF GOODS SOLD	0	0	15,969	15,969	0	0	0	15,969
7. UTILITIES	5,848	0	1,980	7,828	0	0	0	7,828
8. MUNICIPAL TAXES	1,328	0	465	1,793	0	0	0	1,793
9. RENOVATIONS AND ALTERATIONS	1,397	0	2,235	3,632	0	0	1,216	4,848
10. EXTERNALLY CONTRACTED SERVICES	137	0	95	232	0	0	0	232
11. SCHOLARSHIPS, BURSARIES, ETC.	4,150	0	0	4,150	501	2,624	0	7,275
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	2,146	2,146	0	0	1,134	3,280
13. LAND AND SITE SERVICES	0	0	126	126	0	0	330	456
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	4,161	0	3,538	7,699	3,830	235	0	11,764
16. INTERNAL COST ALLOCATIONS	-938	0	938	0	0	0	0	0
TOTAL	171,867	418	43,200	215,485	44,771	6,943	3,377	270,576

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WATERLOO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			CENTRAL COMPUTING					TOTAL
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	
OBJECT OF EXPENSE									
1. SALARIES AND WAGES									
(A) ACADEMIC RANKS	53,085	0	53,085	0	0	0	0	0	53,085
(B) OTHER INSTRUCTION & RESEARCH	9,130	0	9,130	0	0	0	0	0	9,130
(C) OTHER SALARIES AND WAGES	17,319	0	17,319	5,104	5,838	8,231	8,672	1,205	51,036
TOTAL SALARIES AND WAGES	79,534	0	79,534	5,104	5,838	8,231	8,672	1,205	113,251
2. EMPLOYEE BENEFITS	10,075	0	10,075	856	755	1,357	1,876	664	16,488
TOTAL SALARIES AND BENEFITS	89,609	0	89,609	5,960	6,743	9,588	10,548	1,869	129,739
3. LIBRARY ACQUISITIONS	0	0	0	4,512	0	0	0	0	4,512
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,812	0	2,812	569	1,367	247	366	78	5,649
5. OPERATIONAL SUPPLIES & EXPENSES	8,026	0	8,026	684	3,460	1,713	1,024	702	15,684
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	1,140	0	4,708	0	5,848
8. MUNICIPAL TAXES	0	0	0	0	0	0	1,328	0	1,328
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	1,397	0	1,397
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	137	0	137
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	4,150	0	0	0	4,150
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,407	0	1,407	26	149	514	856	682	4,161
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-938	0	0	-938
TOTAL	131,854	0	131,854	11,751	11,538	11,895	20,364	3,341	171,867

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

	OPERATING						ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI- BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE- MENTS (8)	PURCHASE ORDER COMMIT- MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,938	546	4,449	0	0	0	6,933	588	0	441	1,029
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	2,346	356	6,147	0	0	0	8,849	1,617	0	441	2,058
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-408	190	-1,698	0	0	0	-1,916	-1,029	0	0	-1,029
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,694	356	6,147	0	0	0	9,197	2,687	0	644	3,331
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,286	546	4,449	0	0	0	7,281	1,658	0	644	2,302



WESTERN

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WESTERN

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS	TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT			
	OPERATING	OTHER	ANCILLARY ENTERPRISES								
	UNAPPROPRIATED (1)	APPROPRIATED (2)	(NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND CAPITAL ENDOWMENT (8)	(9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	237,710	0	7,512	71,985	0	317,207	81,506	37,957	10,124	446,794	26,948
2. TOTAL EXPENSE (FROM TABLE 3)	246,744	0	8,751	79,041	0	334,536	82,217	8,941	11,551	437,245	0
3. LUMP SUM PAYMENTS	2,019	0	0	0	0	2,019	0	0	0	2,019	0
4. NET REVENUE (EXPENSE)	-11,053	0	-1,239	-7,056	0	-19,348	-711	29,016	-1,427	7,530	26,948
5. NET RECONCILING ITEMS	-304	0	202	1,451	0	1,349	-2,192	-726	0	-1,569	-14,817
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-11,357	0	-1,037	-5,605	0	-17,999	-2,903	28,290	-1,427	5,961	12,131
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	7,100	0	885	571	0	8,556	2,903	-23,093	7,420	-4,214	4,214
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	6,021	-6,021	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	1,764	-6,021	-152	-5,034	0	-9,443	0	5,197	5,993	1,747	16,345
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-1,498	14,834	1,711	-1,850	0	13,197	0	26,161	7,188	46,546	73,431
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	266	8,913	1,559	-6,884	0	3,754	0	31,358	13,181	48,293	89,776

Note 1: In addition to the above revenue and expenses, \$3,876 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

Note 2: Sponsored research revenue includes \$33,728 thousand and sponsored research expense includes \$31,470 thousand related to research activities of faculty members that took place in hospitals and research centres that are affiliated with the University of Western Ontario.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MET										
(I) FORMULA (BASIC GRANT)		122,895	0	0	122,895	0	0	0	122,895	0
(II) NON-FORMULA GRANTS		6,967	156	136	7,259	0	0	1,338	8,597	0
(III) OTHER MET GRANTS AND CONTRACTS		0	5	64	69	11	0	79	159	5,161
(B) OTHER ONTARIO GRANTS AND CONTRACTS		2,413	2,027	0	4,440	2,514	72	0	7,026	0
TOTAL ONTARIO GRANTS		132,275	2,188	200	134,663	2,525	72	1,417	138,677	5,161
(C) FEDERAL		878	218	170	1,266	23,965	757	79	26,067	0
(D) MUNICIPAL		0	0	42	42	0	15	0	57	0
(E) OTHER		0	0	0	0	8,085	405	0	8,490	0
2. FEES (A) TUITION CREDIT		82,178	0	0	82,178	0	0	0	82,178	0
(B) TUITION NON-CREDIT		0	2,613	0	2,613	0	0	0	2,613	0
(C) MISCELLANEOUS		8,647	0	16,708	25,355	0	0	0	25,355	0
3. BORROWINGS		0	0	0	0	0	0	880	880	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		760	1,411	1,212	3,383	46,887	12,250	235	62,755	7,308
5. SALES OF SERVICE AND PRODUCTS		0	0	51,242	51,242	0	0	0	51,242	0
6. INVESTMENT INCOME		2,585	134	498	3,217	42	24,073	219	27,551	14,479
7. MISCELLANEOUS		10,387	948	1,913	13,248	2	385	7,294	20,929	0
TOTAL		237,710	7,512	71,965	317,207	81,506	37,957	10,124	446,794	26,948

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS			RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TEST AND MONITORING (6)	CAPITAL (7)
1. SALARIES AND WAGES							
(A) ACADEMIC RANKS	85,857	1,408	0	87,265	2,263	481	0
(B) OTHER INSTRUCTION & RESEARCH	8,247	203	0	8,450	5,071	20	0
(C) OTHER SALARIES AND WAGES	59,251	3,088	18,790	81,139	36,486	1,276	0
TOTAL SALARIES AND WAGES	153,355	4,709	18,790	176,854	43,820	1,777	0
2. EMPLOYEE BENEFITS	29,891	574	2,610	33,075	3,335	325	0
TOTAL SALARIES AND BENEFITS	183,246	5,283	21,400	209,929	47,155	2,102	0
3. LIBRARY ACQUISITIONS	7,041	9	0	7,050	0	77	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	10,397	145	8,684	19,226	4,834	1,160	933
5. OPERATIONAL SUPPLIES & EXPENSES	12,146	1,367	3,851	17,364	18,187	697	0
6. COST OF GOODS SOLD	0	0	23,021	23,021	0	0	0
7. UTILITIES	6,018	0	2,500	8,518	30	0	0
8. MUNICIPAL TAXES	1,422	0	1,096	2,518	0	0	0
9. RENOVATIONS AND ALTERATIONS	872	0	3,032	3,904	0	0	2,882
10. EXTERNALLY CONTRACTED SERVICES	5,882	0	808	6,690	299	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	9,287	0	0	9,287	0	2,966	0
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	6,655	6,655	0	0	1,040
13. LAND AND SITE SERVICES	129	0	0	129	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0
15. MISCELLANEOUS	14,324	1,501	5,507	21,332	10,603	1,939	0
16. INTERNAL COST ALLOCATIONS	-4,020	426	2,487	-1,107	1,107	0	0
TOTAL	246,744	8,751	79,041	334,536	82,217	8,941	11,551
							437,245

INSTITUTION: WESTERN

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

TABLE 4

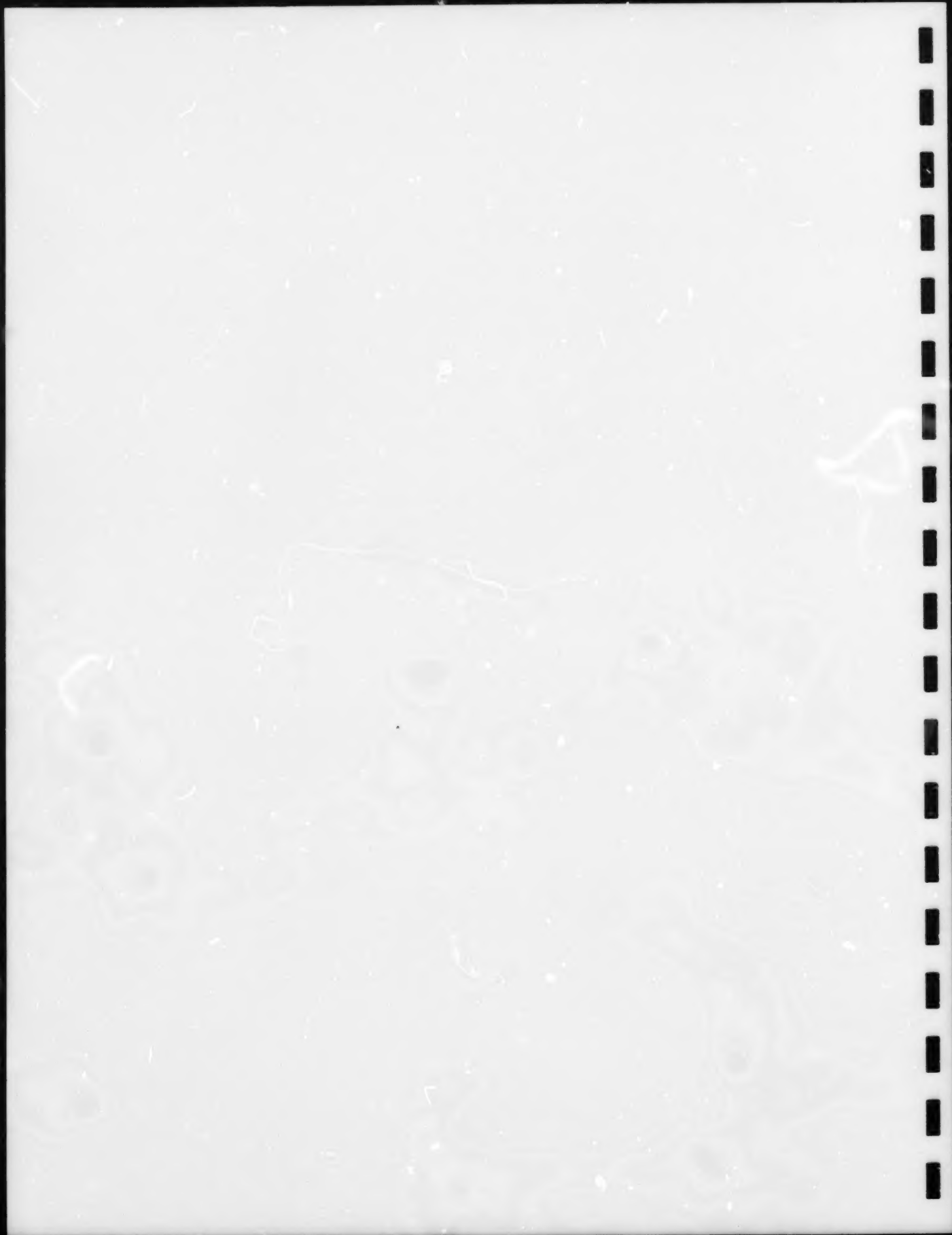
FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)							
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION & RESEARCH (C) OTHER SALARIES AND WAGES TOTAL SALARIES AND WAGES	73,845 7,977 17,103 98,925	12,012 270 3,537 15,819	85,857 8,247 20,640 114,744	0 0 7,031 7,031	0 0 5,526 5,526	0 0 6,465 6,465	0 0 10,347 10,347	0 0 6,760 6,760	0 0 2,482 2,482	85,857 8,247 59,251 153,355
2. EMPLOYEE BENEFITS TOTAL SALARIES AND BENEFITS	18,670 117,795	3,200 19,019	22,070 136,814	1,571 8,602	1,090 6,616	1,047 7,512	2,191 12,538	1,378 8,138	544 3,026	29,891 183,246
3. LIBRARY ACQUISITIONS	0	0	0	7,041	0	0	0	0	0	7,041
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	5,642	549	6,191	297	1,815	247	536	356	953	10,397
5. OPERATIONAL SUPPLIES & EXPENSES	6,354	680	7,034	898	61	618	1,540	1,208	787	12,146
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	416	0	0	5,602	0	6,018
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,422	0	1,422
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	872	0	872
10. EXTERNALLY CONTRACTED SERVICES	2,182	1,248	3,440	0	1,000	670	302	132	338	5,882
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	9,287	0	0	0	9,287
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	129	0	129
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	7,449	1,028	8,477	165	457	942	1,193	1,260	1,830	14,324
16. INTERNAL COST ALLOCATIONS	552	-28	524	0	0	256	-4,802	0	0	-4,020
TOTAL	139,984	22,496	162,480	17,003	10,365	19,534	11,309	19,119	6,934	246,744

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

	OPERATING					ANCILLARY ENTERPRISES		
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI- BUTIONS (5)	OTHER (6)	TOTAL (7)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,522	0	-6,010	223	0	0	-4,265	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,807	0	0	97	0	0	1,904	0
3. OTHER	122	0	0	26	0	0	148	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-163	0	-6,010	152	0	0	-6,021	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	4,598	0	9,325	921	0	0	14,834	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	4,425	0	3,315	1,073	0	0	8,813	0



WILFRID LAURIER

INSTITUTION: WILFRID LAURIER

TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	ANCILLARY ENTERPRISES APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	56,944	0	0	12,936	0	69,880	2,179	4,536	2,629	79,224
2. TOTAL EXPENSE (FROM TABLE 3)	55,772	0	0	12,588	0	68,360	2,164	3,759	3,315	77,618
3. LUMP SUM PAYMENTS	900	0	0	32	0	932	0	0	0	932
4. NET REVENUE (EXPENSE)	272	0	0	316	0	588	-5	777	-686	674
5. NET RECONCILING ITEMS	236	0	0	164	0	400	-33	0	0	367
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	508	0	0	480	0	988	-36	777	-686	1,041
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	150	0	0	-300	0	-150	115	-459	-71	-565
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-674	674	0	-163	163	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-16	674	0	17	163	838	77	316	-757	476
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-817	2,617	0	177	382	2,359	1,484	1,183	-408	4,628
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-833	3,291	0	194	545	3,197	1,571	1,501	-1,165	5,104

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WILFRID LAURIER

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS			RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)		28,039	0	0	28,039	0	0	0	0
(II) NON-FORMULA GRANTS		756	0	204	960	0	142	356	0
(III) OTHER MET GRANTS AND CONTRACTS		0	0	0	0	0	63	171	678
(B) OTHER ONTARIO GRANTS AND CONTRACTS		0	0	0	0	210	8	0	0
TOTAL ONTARIO GRANTS		28,795	0	204	29,000	210	213	527	678
(C) FEDERAL		0	0	0	0	1,161	599	171	0
(D) MUNICIPAL		0	0	0	0	8	25	0	0
(E) OTHER		0	0	0	0	18	0	0	0
2. FEES (A) TUITION CREDIT		24,153	0	0	24,153	0	0	0	0
(B) TUITION NON-CREDIT		0	0	0	0	0	0	0	0
(C) MISCELLANEOUS		1,899	0	5,830	7,729	0	0	0	0
3. BORROWINGS		0	0	0	0	0	0	1,674	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		0	0	0	0	782	3,333	256	24
5. SALES OF SERVICE AND PRODUCTS		0	0	6,823	6,823	0	0	0	0
6. INVESTMENT INCOME		764	0	2	766	0	19	1	719
7. MISCELLANEOUS		333	0	77	410	0	347	0	0
TOTAL		56,944	0	12,936	69,880	2,179	4,536	2,629	1,421

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)
1. SALARIES AND WAGES							
(A) ACADEMIC RANKS	22,796	0	0	22,796	178	356	0
(B) OTHER INSTRUCTION & RESEARCH	1,710	0	0	1,710	0	0	0
(C) OTHER SALARIES AND WAGES	14,864	0	2,308	17,172	784	673	0
TOTAL SALARIES AND WAGES	39,370	0	2,308	41,678	962	1,029	0
2. EMPLOYEE BENEFITS	4,623	0	443	5,066	69	73	0
TOTAL SALARIES AND BENEFITS	43,993	0	2,751	46,744	1,031	1,102	0
3. LIBRARY ACQUISITIONS	1,245	0	0	1,245	0	0	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,566	0	916	2,582	236	481	654
5. OPERATIONAL SUPPLIES & EXPENSES	2,606	0	324	2,930	481	1,409	0
6. COST OF GOODS SOLD	0	0	5,103	5,103	0	0	0
7. UTILITIES	1,216	0	554	1,770	0	0	0
8. MUNICIPAL TAXES	430	0	0	430	0	0	0
9. RENOVATIONS AND ALTERATIONS	180	0	505	685	0	59	355
10. EXTERNALLY CONTRACTED SERVICES	486	0	177	673	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	1,702	0	0	1,702	0	583	0
12. PRINCIPAL & INTEREST REPAYMENTS	307	0	1,764	2,071	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	175
14. BUILDINGS	0	0	0	0	0	0	2,131
15. MISCELLANEOUS	2,058	0	367	2,425	436	163	0
16. INTERNAL COST ALLOCATIONS	-127	0	127	0	0	0	0
TOTAL	55,772	0	12,588	68,360	2,184	3,759	3,315
							77,618

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

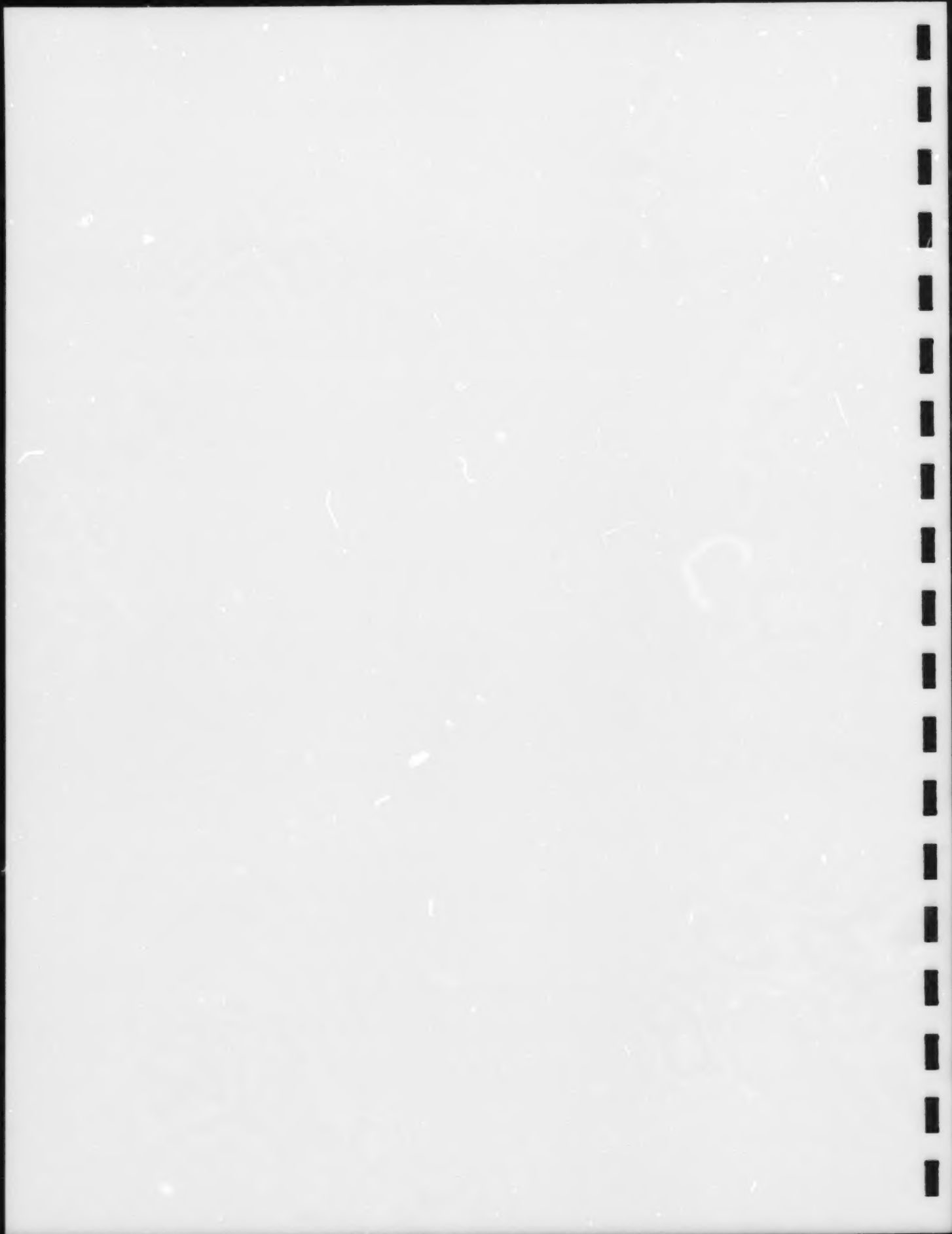
FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			CENTRAL					TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)	LIBRARY AND COMM. (4)	STUDENT SERVICES (5)	ADMIN. (6)	PHYSICAL PLANT (7)	OTHER (8)	
1. SALARIES AND WAGES									
(A) ACADEMIC RANKS	22,796	0	22,796	0	0	0	0	0	22,796
(B) OTHER INSTRUCTION & RESEARCH	1,710	0	1,710	0	0	0	0	0	1,710
(C) OTHER SALARIES AND WAGES	4,079	0	4,079	1,720	1,200	1,675	3,489	1,877	14,864
TOTAL SALARIES AND WAGES	28,585	0	28,585	1,720	1,200	1,675	3,489	1,877	39,370
2. EMPLOYEE BENEFITS	3,021	0	3,021	230	156	209	413	488	4,823
TOTAL SALARIES AND BENEFITS	31,606	0	31,606	1,950	1,356	1,884	3,912	2,365	43,993
3. LIBRARY ACQUISITIONS	0	0	0	1,245	0	0	0	0	1,245
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	746	0	746	93	566	43	102	83	1,566
5. OPERATIONAL SUPPLIES & EXPENSES	1,107	0	1,107	149	124	97	432	337	2,606
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	7	0	0	1,209	1,216
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	430	430
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	180	180
10. EXTERNALLY CONTRACTED SERVICES	66	0	66	0	89	21	49	266	496
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,702	0	0	1,702
12. PRINCIPAL & INTEREST REPAYMENTS	124	0	124	0	0	0	183	0	307
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	876	0	876	26	68	190	497	178	2,038
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-34	-93	0	-127
TOTAL	34,525	0	34,525	3,463	2,212	3,903	5,082	5,048	55,772

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

	OPERATING						ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI- BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE- MENTS (8)	PURCHASE ORDER COMMIT- MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	655	0	0	1,314	1,969	390	0	0	390
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	638	0	0	657	1,295	227	0	0	227
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	17	0	0	657	674	163	0	0	163
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	906	0	0	1,621	2,617	382	0	0	382
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	1,013	0	0	2,278	3,291	545	0	0	545



WINDSOR

TABLE 1
COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

	GENERAL EXPENDABLE FUNDS					RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON- EXPENDABLE TRUST AND ENDOWMENT
	OPERATING UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	100,689	0	242	17,591	0	118,522	9,707	7,238	5,137	3,249
2. TOTAL EXPENSE (FROM TABLE 3)	100,126	0	0	17,447	0	117,573	9,580	4,689	7,544	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	563	0	242	144	0	949	127	2,549	-2,407	3,249
5. NET RECONCILING ITEMS	-11	0	0	11	0	0	0	0	0	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	552	0	242	155	0	949	127	2,549	-2,407	3,249
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	165	0	-242	-204	0	-281	283	-1,159	1,173	4
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-717	717	0	49	-49	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	717	0	0	-49	668	380	1,390	-1,234	3,253
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	9,526	0	0	875	10,401	5,307	3,275	2,584	12,882
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	10,243	0	0	826	11,069	5,697	4,665	1,350	16,135

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON- EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS (A) ONTARIO MET										
(I) FORMULA (BASIC GRANT)		55,728	0	0	55,728	0	0	0	55,728	0
(II) NON-FORMULA GRANTS		1,503	0	155	1,658	0	42	35	1,735	1,143
(III) OTHER MET GRANTS AND CONTRACTS		137	0	0	137	5	160	937	1,238	0
(B) OTHER ONTARIO GRANTS AND CONTRACTS		0	0	0	0	1,810	0	0	1,810	0
TOTAL ONTARIO GRANTS		57,369	0	155	57,524	1,815	202	972	60,513	1,143
(C) FEDERAL		0	0	0	0	4,485	95	288	4,868	0
(D) MUNICIPAL		0	0	0	0	22	0	0	22	0
(E) OTHER		0	0	0	0	1,477	0	0	1,477	0
2. FEES (A) TUITION CREDIT (B) TUITION NON-CREDIT (C) MISCELLANEOUS		38,314	0	0	38,314	0	0	0	38,314	0
		0	242	0	242	0	0	0	242	0
		2,297	0	7,976	10,273	0	0	0	10,273	0
3. BORROWINGS		0	0	0	0	0	0	3,732	3,732	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		0	0	0	0	1,908	2,417	100	4,425	1,433
5. SALES OF SERVICE AND PRODUCTS		0	0	8,929	8,929	0	0	0	8,929	0
6. INVESTMENT INCOME		1,689	0	0	1,689	0	880	45	2,614	673
7. MISCELLANEOUS		1,020	0	531	1,551	0	3,644	0	5,195	0
TOTAL		100,689	242	17,581	118,522	9,707	7,238	5,137	140,604	3,248

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1968
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

OBJECT OF EXPENSE	TYPE OF FUND	GENERAL FUNDS			RESTRICTED FUNDS			TOTAL (8)	
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)		CAPITAL (7)
1. SALARIES AND WAGES									
(A) ACADEMIC RANKS		31,852	0	0	31,852	0	0	0	31,852
(B) OTHER INSTRUCTION & RESEARCH		6,637	0	0	6,637	0	0	0	6,637
(C) OTHER SALARIES AND WAGES		26,038	0	4,946	30,984	4,224	2,128	0	37,336
TOTAL SALARIES AND WAGES		64,527	0	4,946	69,473	4,224	2,128	0	75,825
2. EMPLOYEE BENEFITS		11,886	0	626	12,512	412	0	0	12,924
TOTAL SALARIES AND BENEFITS		76,413	0	5,572	81,985	4,636	2,128	0	88,749
3. LIBRARY ACQUISITIONS		3,267	0	0	3,267	0	0	0	3,267
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		3,990	0	498	4,488	1,344	165	0	5,997
5. OPERATIONAL SUPPLIES & EXPENSES		2,680	0	981	3,661	1,648	1,755	0	7,064
6. COST OF GOODS SOLD		0	0	6,359	6,359	0	0	0	6,359
7. UTILITIES		2,964	0	1,156	4,120	0	0	0	4,120
8. MUNICIPAL TAXES		768	0	101	869	0	0	0	869
9. RENOVATIONS AND ALTERATIONS		1,033	0	208	1,241	0	0	2,311	3,552
10. EXTERNALLY CONTRACTED SERVICES		0	0	48	48	0	0	0	48
11. SCHOLARSHIPS, BURSARIES, ETC.		2,737	0	0	2,737	0	641	0	3,378
12. PRINCIPAL & INTEREST REPAYMENTS		897	0	1,823	2,720	0	0	0	2,720
13. LAND AND SITE SERVICES		0	0	0	0	0	0	5,233	5,233
14. BUILDINGS		0	0	199	199	0	0	0	199
15. MISCELLANEOUS		5,377	0	502	5,879	1,952	0	0	7,831
16. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0
TOTAL		100,126	0	17,447	117,573	9,580	4,689	7,544	139,386

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1966
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WINDSOR

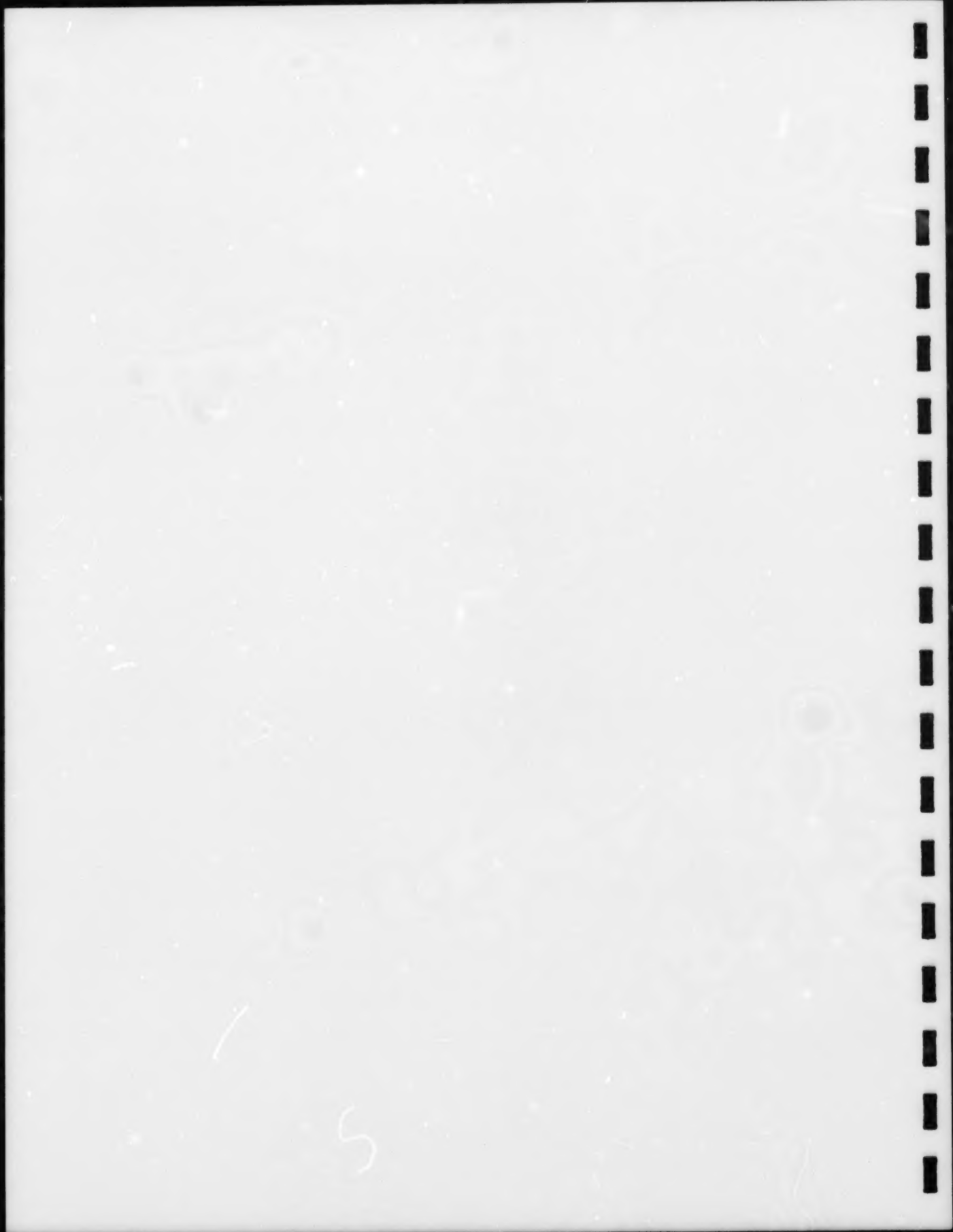
FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			CENTRAL						TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB- TOTAL (3)	LIBRARY (4)	COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	
1. SALARIES AND WAGES										
(A) ACADEMIC BAKES	31,852	0	31,852	0	0	0	0	0	0	31,852
(B) OTHER INSTRUCTION & RESEARCH	6,637	0	6,637	0	0	0	0	0	0	6,637
(C) OTHER SALARIES AND WAGES	6,785	0	6,785	3,817	2,929	3,322	2,825	5,542	818	26,038
TOTAL SALARIES AND WAGES	45,274	0	45,274	3,817	2,929	3,322	2,825	5,542	818	64,527
2. EMPLOYEE BENEFITS	7,539	0	7,539	769	517	609	836	1,362	254	11,886
TOTAL SALARIES AND BENEFITS	52,813	0	52,813	4,586	3,446	3,931	3,661	6,904	1,072	76,413
3. LIBRARY ACQUISITIONS	0	0	0	3,267	0	0	0	0	0	3,267
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,505	0	1,505	166	1,518	182	170	403	46	3,990
5. OPERATIONAL SUPPLIES & EXPENSES	1,037	0	1,037	115	67	373	329	493	266	2,630
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	154	0	0	2,810	0	2,964
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	768	0	768
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,033	0	1,033
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,737	0	0	0	2,737
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	747	0	0	150	897
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,993	0	1,993	44	97	672	663	553	1,355	5,377
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	57,348	0	57,348	8,178	5,282	8,642	4,823	12,964	2,889	100,126

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

	OPERATING					ANCILLARY ENTERPRISES		
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI- BUTIONS (5)	OTHER (6)	TOTAL (7)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	-570	-185	0	0	1,472	717	-49
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	-570	-185	0	0	1,472	717	-49
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	4,152	3,269	200	0	1,905	9,526	875
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	3,582	3,084	200	0	3,377	10,243	826



YORK

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE (10)	NON- EXPENDABLE TRUST AND ENDOWMENT (11)
	OPERATING			ANCILLARY ENTERPRISES			SPONSORED TRUST AND RESEARCH ENDOWMENT (8)	CAPITAL (9)			
	UNAPPRO- PRIATED (1)	APPRO- PRIATED (2)	OTHER (NON- CREDIT) (3)	UNAPPRO- PRIATED (4)	APPRO- PRIATED (5)	SUBTOTAL (6)					
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	284,593	0	12,353	45,536	0	342,482	19,480	16,951	17,392	396,305	17,057
2. TOTAL EXPENSE (FROM TABLE 3)	280,603	0	10,596	42,980	0	334,179	18,246	5,987	24,274	382,686	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	3,990	0	1,757	2,556	0	8,303	1,234	10,964	-6,882	13,619	17,057
5. NET RECONCILING ITEMS	-3,876	0	-1,046	1,078	0	-3,844	-1,234	-10,480	149	-15,409	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	114	0	711	3,634	0	4,459	0	484	-6,733	-1,790	17,057
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-7,334	0	-711	344	0	-7,701	0	-484	5,357	-2,828	2,828
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	7,741	-7,741	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	521	-7,741	0	3,978	0	-3,242	0	0	-1,376	-4,618	19,885
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-41,611	37,662	0	-17,406	0	-21,355	0	0	36,084	14,729	47,688
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-41,090	29,921	0	-13,428	0	-24,597	0	0	34,708	10,111	67,573

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1968
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

SOURCE	TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)		
1. GOVERNMENT GRANTS AND CONTRACTS										
(A) ONTARIO MET										
(I) FORMULA (BASIC GRANT)		145,459	0	0	145,459	0	0	0	145,459	0
(II) NON-FORMULA GRANTS		9,088	0	563	9,651	0	0	1,408	11,059	0
(III) OTHER MET GRANTS AND CONTRACTS		925	0	0	925	16	0	0	941	5,569
(B) OTHER ONTARIO GRANTS AND CONTRACTS		461	0	0	461	155	0	840	1,556	0
TOTAL ONTARIO GRANTS		155,933	0	563	156,496	171	0	2,348	159,015	5,569
(C) FEDERAL		411	30	0	441	14,322	64	0	14,827	0
(D) MUNICIPAL		12	0	0	12	146	0	0	158	0
(E) OTHER		0	0	0	0	1,025	0	0	1,025	0
2. FEES (A) TUITION CREDIT		107,674	0	0	107,674	0	0	0	107,674	0
(B) TUITION NON-CREDIT		0	12,232	0	12,232	0	0	0	12,232	0
(C) MISCELLANEOUS		15,122	39	14,869	30,130	0	0	1,771	31,901	0
3. BORROWINGS		0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS		2,135	52	0	2,187	3,816	3,867	10,654	20,544	11,006
5. SALES OF SERVICE AND PRODUCTS		0	0	29,503	29,503	0	0	0	29,503	0
6. INVESTMENT INCOME		1,597	0	0	1,597	0	13,000	1,849	16,446	482
7. MISCELLANEOUS		1,709	0	501	2,210	0	0	770	2,980	0
TOTAL		284,593	12,353	45,536	342,482	19,480	16,951	17,392	396,305	17,057

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

TYPE OF FUND OBJECT OF EXPENSE		GENERAL FUNDS			RESTRICTED FUNDS			TOTAL (8)
		OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS		104,100	0	0	104,100	851	11	0
(B) OTHER INSTRUCTION & RESEARCH		16,170	1,145	0	17,315	6,038	79	0
(C) OTHER SALARIES AND WAGES		82,181	3,734	8,627	94,542	2,349	1,294	0
TOTAL SALARIES AND WAGES		202,451	4,879	8,627	215,957	9,238	1,384	0
2. EMPLOYEE BENEFITS		22,442	237	1,541	24,220	599	189	0
TOTAL SALARIES AND BENEFITS		224,893	5,116	10,168	240,177	9,837	1,573	0
3. LIBRARY ACQUISITIONS		6,270	0	0	6,270	0	127	0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE		8,487	161	2,215	10,863	1,761	92	1,848
5. OPERATIONAL SUPPLIES & EXPENSES		10,028	3,223	3,920	17,171	2,331	428	0
6. COST OF GOODS SOLD		0	0	9,092	9,092	0	0	0
7. UTILITIES		7,953	42	4,762	12,757	0	4	0
8. MUNICIPAL TAXES		2,132	0	122	2,254	0	0	0
9. RENOVATIONS AND ALTERATIONS		1,032	226	1,170	2,428	0	37	5,208
10. EXTERNALLY CONTRACTED SERVICES		714	-2	101	813	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.		9,727	0	0	9,727	12	1,145	0
12. PRINCIPAL & INTEREST REPAYMENTS		0	0	10,070	10,070	0	0	3,960
13. LAND AND SITE SERVICES		0	0	0	0	0	0	6,424
14. BUILDINGS		0	0	0	0	0	0	6,834
15. MISCELLANEOUS		12,852	1,630	846	15,328	3,277	638	0
16. INTERNAL COST ALLOCATIONS		-3,485	0	514	-2,971	1,028	1,943	0
TOTAL		280,603	10,596	42,980	334,179	18,246	5,987	24,274
								382,686

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1968
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: YORK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH			CENTRAL COMPUTING LIBRARY AND COMM.						TOTAL (10)
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	
1. SALARIES AND WAGES (A) ACADEMIC RANKS (B) OTHER INSTRUCTION & RESEARCH (C) OTHER SALARIES AND WAGES	104,100 16,170 31,635	0 0 0	104,100 16,170 31,635	0 0 8,112	0 0 7,128	0 0 10,386	0 0 10,706	0 0 11,891	0 0 2,323	104,100 16,170 82,181
TOTAL SALARIES AND WAGES	151,905	0	151,905	8,112	7,128	10,386	10,706	11,891	2,323	202,451
2. EMPLOYEE BENEFITS	16,710	0	16,710	560	657	888	1,270	1,907	450	22,442
TOTAL SALARIES AND BENEFITS	168,615	0	168,615	8,572	7,785	11,274	11,976	13,798	2,773	224,893
3. LIBRARY ACQUISITIONS	0	0	0	6,270	0	0	0	0	0	6,270
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,525	0	3,525	827	2,111	470	748	637	169	8,487
5. OPERATIONAL SUPPLIES & EXPENSES	1,852	0	1,852	272	424	1,300	1,330	3,298	1,552	10,028
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	2,874	0	0	5,079	0	7,953
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	2,132	0	2,132
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,032	0	1,032
10. EXTERNALLY CONTRACTED SERVICES	73	0	73	0	0	8	1	559	73	714
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	9,727	0	0	0	9,727
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	7,434	0	7,434	110	558	1,075	912	295	2,468	12,852
16. INTERNAL COST ALLOCATIONS	-1,943	0	-1,943	0	0	0	-1,028	-159	-355	-3,485
TOTAL	179,556	0	179,556	16,151	13,752	23,854	13,939	26,671	6,680	280,603

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1998
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

	OPERATING						ANCILLARY ENTERPRISES				
	REPAIRS, RENOVATIONS & REPLACE- MENTS (1)	PURCHASE ORDER COMMIT- MENTS (2)	BUDGET APPRO- PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI- BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE- MENTS (8)	PURCHASE ORDER COMMIT- MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	1,431	24,407	0	0	0	25,838	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	2,414	28,218	0	2,949	0	33,579	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	-983	-3,809	0	-2,949	0	-7,741	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	2,414	28,021	0	6,227	0	37,662	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	1,431	25,212	0	3,278	0	29,921	0	0	0	0